Medical.

Subj: Records connected with the case against Dr. Fernandez 23 of 1903.

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(23)

Confidential.

To

THE SENIOR SURGEON AND
SANITARY COMMISSIONER
WITH THE GOVT. OF MYSORE,
BANGALORE.

SIR,

I. I beg to acknowledge the receipt of the Government Proceedings, dated 3rd October, 1902, calling upon me to explain the points noted in the Memorandum, annexed to the Proceedings and to thank the Government for having given me an opportunity of doing so.

II. Before proceeding to explain the several points contained in the memo., I beg leave to state that a Civil Surgeon, in charge of the two planting districts of Kadur and Hassan, has multifarious and onerous duties to perform. In addition to the duties of the District Surgeon of Kadur and Hassan, I had often to attend to calls from Planters, some of them living at remote distances, entailing absence of some days from head-quarters. I had also the charge of the District Lock-up and had to inspect the Hospitals and the numerous Dispensaries of the two districts. These multifarious duties did not give me much leisure for attending to the routine Office work—such as the preparation of the contingent bills, etc., and I had necessarily to place a great deal of trust upon my writer. Cholera and Plague have also been busy in this district for some years.

III. Provision is made only for one writer and he is practically both the writer and manager of the Civil Surgeon's Office and the rest are all professional men, whose legitimate duty is to attend to professional work.

IV. After taking charge of the district from Mr. Achyuta Rao (who was acting for me) in 1901, I reposed the same confidence in the writer, which had been reposed previously, in the preparation of contingent bills and despatching them, in drawing monies and disbursing them. I did not appoint the writer. I found him in the hospital and had to work with him and I never had any occasion to suspect the writer of malpractices and the recent proceedings show, that he acted like this not only in my time but also when Dr. Ramaswamaiyengar and Messrs. T. S. Nanjappa and C. A. Nanjappa acted for me during my absence from the district.

V. He not only appears to have in my time prepared false bills, and overdrawn monies and misappropriated them but also during the time of the gentlemen abovementioned, and in proof of the writer having committed frauds during the time of Messrs. T. S. Nanjappa and C. A. Nanjappa, I beg to quote the following from the Judgment of the Sessions Judge.

"*Para. 35.*—I must here take this opportunity of stating "in fairness to Dr. Fernandes, that all the charges levelled "against him by the accused cannot be true. The accused is "shown to have been falsifying records, and drawing monies "and misappropriating them, not only during the days of "Dr. Fernandes, but also in the days of Messrs. T. S. Nanjappa "and C. A. Nanjappa, Assistant Surgeons who officiated for "Dr. Fernandes during his absence on leave, for instance in May

"1898 and in February, March and April 1900. In May 1898 "Mr. T. S. Nanjappa was the Officiating Surgeon and the accused "admits that after preparing the Detailed Contingent bill for that "month (Exhibit A. A.) for Rs. 221-12-5 and drawing the same "amount on the Abstract Contingent (Exhibit A. W.), the "amount actually spent by him was Rs. 184-4-2, the balance of "Rs. 37-8-3, shown in the Auditor's statement (Exhibit A. A. J.), "being misappropriated by him."

"*Para. 36.* Similarly, the accused has misappropriated "Rs. 64-15-6 in February 1900, (*vide* Exhibits A. J_1 A. A. J, "and A. X.), Rs. 60-2-6 in March 1900, (*vide* Exhibits A. K_1 "A. X_1 and A. A. K.), and Rs. 59-15-4 in April 1900, (*vide* A. L_1 "A. X_2 and A. A. L.) when Mr. C. A. Nanjappa was in charge of "the Hospital. The explanation of the accused is that he drew "these sums and spent them for and on account of Dr. Fernandes, "during his absence, but I am not disposed to believe it in the "absence of any corroborative proof."

VI. I now leave it to Government to consider whether in the face of the admission of the accused, as contained in the above Paras., that he forged bills, overdrew monies and misappropriated them, without the knowledge of these two Doctors in 1898 and 1900, and again forged the Abstract Contingent bill in March 1902 and overdrew money without the knowledge of Mr. T. S. Nanjappa and appropriated it also, whether the accused could not have played the same trick during my time also.

My alleged complicity in the frauds.

VII. (1) The accused singled me out of the group of the doctors, who were in charge of the hospital, and implicated me at the last stage of the case and not the others.

(2) After the fraud of March 1902 was discovered and report made to the Senior Surgeon, Mr. Nanjappa on my advice given in Bangalore, called upon the accused to furnish an explanation, which the accused did (Exhibit H.) *in which he implicated none.* When Col. Benson came to Chickmuglur and examined the accused, he made a confession (Exhibit M.), *in which also he implicated none.* On 10th May, 1902, the accused was taken to Mr. Madiah's house at Bangalore by Mr. T. S. Nanjappa and a memo. (Exhibit No. 6) was made by Col. Benson from memory, after the accused had left the bungalow, and on 12th May *accused was asked to sign that memo., which contained my name but the accused refused to sign it on the ground of its being "all false."* Thus the Government will see that up to that time, the accused had not the remotest idea of implicating me. The Judge has not considered these two important statements (Exhibits H. and M.) and the fact that the accused refused to sign Exhibit No. 6, in which he first implicated me, on the ground of it "being false."

(3) These two important documents (Exhibits H. and M.) and the conduct of the accused in refusing to sign the third document (Exhibit No. 6), show that his subsequent implication of me was an after-thought, but the Judge in para. 24 of his judgment has erroneously rejected these two important documents (Exhibits H. and M.) as irrelevant under the provisions of Section 24 of the Indian Evidence Act.

(4) Section 24 of the Indian Evidence Act deals with inducements, etc., held out to a person to confess a crime, thereby implicating one's ownself but it does not deal with inducements

held out to a person not to implicate others. In this case, the complaint of the accused is that when submitting his explanation, he was induced not to implicate others although he said by speaking the truth, he had to implicate others. However, he yielded to the inducements of Mr. Nanjappa and therefore submitted his explanation omitting others' names.

(5) The Judge would have been right in his application of the law, if the accused had retracted his confessions, contained in Exhibits H. and M., as far as he was personally concerned and pleaded not guilty to the charges framed against him in the Sessions Court. But the accused, instead of retracting his confessions contained in Exhibits H. and M., went on multiplying the confessions of his guilt in Courts, the only saving clause added to the confessions contained in Exhibits H. and M. was that he did everything under my instructions. It is strange that the Judge should have rejected Exhibits H. and M. as being irrelevant.

(6) How is the position of the accused improved by the rejection of these two Exhibits? not in the least. The accused's confession of guilt remains unchanged and unshaken. If he had taken the effect of these two Exhibits, while writing his judgment, he would not have made the unwarrantable remarks against me in his judgment.

Reason why the accused implicated me.

VIII. I beg leave to state why the accused implicated me long after Exhibits H. and M.

(1) I was transferred to Chickmuglur in 1901. After I took charge of my post, I learnt that some citizens of Chickmuglur, at the instigation of some mischief-mongers, had sent a petition to Government asking them *not to send me there*, (*i.e.*, even before they had seen me) because my brothers, as *Coffee Agents*, had dealings in the Districts of Kadur and Hassan. A few weeks after I took charge, I had to telegraph to my brothers that Mr. *Coffee-planter* C. Srinivas Rao's financial position was shaky and debts to the extent of several thousands of Rupees due by him to my brothers, must be recovered soon. Accordingly my brother came up, put on pressure on Mr. Srinivas Rao, and recovered most of it from him ; ever since Mr. Srinivas Rao has borne an enemity towards me and which he was exhibiting whenever the least opportunity occurred.

(2) Besides this, during my tenure of office in Chickmuglur, Mr. Srinivas Rao has been found to be mixing up in Meetings held by the Mahomedan Community of Chickmuglur, unreasonably protesting against the reasonable sanitary measures adopted during the late *Cholera* Epidemic by Mr. Sparkes, under my advice, and petitioning the Government for my transfer as well as the transfer of Mr. Sparkes.

(3) Mr. Staggs, the Head-writer of the Deputy Commissioner's Office, is a recent addition to the list of my enemies in Chickmuglur. Mr. Staggs became my enemy, because I demanded my fees, for professional attendance on his wife (during May and June 1901). As he refused to pay I was obliged to file a suit against him for its recovery in October 1901. After I filed the suit and while the suit was pending, Mr. Staggs petitioned Mr. Sparkes to report the matter to the Senior Surgeon and to get an order that I was not entitled to my fees. Mr. Sparkes wrote to me on 16th November, 1901, asking me if I had obtained

Government sanction for demanding fees. I replied, that the authority quoted by him did not apply to me and that I was entitled to charges. Whereupon Mr. Sparkes wrote to the Senior Surgeon on the 18th November, 1901, stating in the concluding Para. thus :—" In conclusion, I would bring to your favourable " notice, the good work done by Dr. Fernandes during the last " outbreak of Cholera in Chickmuglur and for which he has my " best thanks, but at the same time, I would earnestly request " you to transfer him, if possible, and to send some one in his " place less grasping for his fees and for the good of the public " at large." The Senior Surgeon did not pass any final orders on this Correspondence and Mr. Staggs' attempt, to get excused the payment of the fees, naturally failed.

(4) My name, for the first time, was implicated by the accused in his written statement filed before the Committing Magistrate on 7th July, 1902, and after he had been in the hands of the *Police* for some time.

(5) I may here be permitted to submit that the Police acted very unfairly towards me in this case. To instance one circumstance, the Superintendent of Police stoutly refused and protested against the production, to the Sessions Court, of the false bills prepared by the accused during the time Messrs. T. S. Nanjappa and C. A. Nanjappa acted as District Surgeons, which were in his custody and upon which large sums of money had been drawn and misappropriated, and it was only when the Public Prosecutor vigorously demanded their production to show the Court the enormity of the accused's offence, by proofs of long continued swindling and when the Judge peremptorily ordered their production, the Superintendent reluctantly produced them, loudly remarking at the time that the Public Prosecutor was trying to screen me and I was an accused person. This observation created a scene in the Court and the Judge had to reprimand the Police. That the Police wanted to deprive me of a weapon in my favour, *viz.*: that the accused had carried on malpractices in the days of other officers also, though the object of the Public Prosecutor was to place before the Court the enormity of the prisoner's offence in its full extent, will show the Government what a powerful combination there was to ruin me.

(6) The object of the Police seemed to have been not so much to bring to light the gravity of the accused's offence by co-operating with the Public Prosecutor but to parade all my irregularities, as if I was the accused in the case.

(7) Another instance showing the great interest, which the Police had taken regarding me, is furnished in the evidence of Kidar Khan, the present Hospital contractor, both before the Committing Magistrate and the Sessions Court. Before the Magistrate he stated :—" I did not state before the Police that " Dr. Fernandes said, that since you commenced the contract, " papers not sent up, so sign four blank papers and we will send " them up. I have stated to the Police that the writer was " paying me the money ; when money was paid, myself and " accused only were present. I never troubled the Doctor for " the bill money. I was demanding the writer only. I was not " informing the Doctor what amount was paid to me. I was " giving the bills to the writer."

In the Sessions Court he stated :—" I gave four blank " papers signed to the writer ; he said we must prepare bills on

" these and send them to Government, we have to add burial, " message and other charges other than the articles supplied by " you ; we must so prepare and send three bills to Government " but if you give me four papers signed and if then one is spoilt, " we shall have three papers signed by you, which would suffice " to serve our present purpose and so I gave four blank papers " signed. I have stated this before the Police I have not " stated before the Police that I gave one blank paper signed by " me to the Doctor. I have stated I gave four to the accused."

(8) Kidar Khan had nothing to gain but perhaps everything to lose by making this statement before the Magistrate, so materially differing from his alleged statement before the Police.

(9) The Police thought that I was in the position of an accused. Under these circumstances the emphatic denial by Kidar Khan, of having made those damaging statements before the Police, will show the Government the powerful combination there was in getting up evidence against me.

(10) After the complaint was filed against the accused writer before the Magistrate, it appears that there was a Meeting of Lawyers in Chickmuglur ; that Pleader Mr. Srinivas Rao, was present at it ; that one of the members present observed that the whole blame should be thrown on me; that another observed that both Mr. Nanjappa and myself should be involved or made accountable for the defalcations and that Pleader Mr. Srinivas Rao said that he would not appear for the accused, if Mr. Nanjappa's name should be implicated; all these facts are sworn to by Pleader Mr. Krishnaswami Rao, 2nd witness for the defence itself. The Lawyers' council shows the powerful combination against me.

(11) As mentioned at the said Meeting, Mr. Srinivas Rao, Pleader, did actually appear for the accused Krishna Rao and my name was implicated for the first time, in the written statement filed by the accused before the Committing Magistrate.

EXPLANATION.

See Government Memo., Para. I.

IX. (1) That I instructed the accused to overdraw a sum of Rs. 121-2-0 in March 1902, and that I assured him that I would return to the charge of the hospital before the end of the month (*i.e.*, March) is absolutely false. I was transferred to Mysore for six months and the accused, as writer was aware of the period for which I was transferred. That I had no intention of returning to Chickmuglur is evident from the fact of my having refused to vacate the Civil Surgeoncy of Mysore in April 1902. There was correspondence on this matter and I enclose copies of it :—

[Enclosures.]

Mysore, *7th April*, 1902.

To

Lt.-Col. PERCY H. BENSON, M.B., L.M.S.,
Senior Surgeon and Sanitary Commissioner,
Mysore Government, Bangalore.

Dear Sir,

You will see by the note enclosed herein that Mr. Achyuta Rao intends returning to duty immediately. I shall be put to much inconvenience,

if I have to return before five months, I had reason to expect to remain in Mysore. I think I am also entitled to some consideration, seeing that I have served in the Malnad nearly eleven years. If it is not convenient to permit me to remain here, I beg you will find employment for me in Bangalore.

Yours faithfully,
(Signed) A. S. FERNANDES,
Civil Surgeon.

MYSORE, *8th April*, 1902.

DEAR MR. ACHYUTA RAO,

I am sorry to find that you intend to return so soon, as it will greatly inconvenience me to leave Mysore at such a short notice. Since you have been ill yourself, would it not be advisable for you to seek a change for the remainder of the six months in Bangalore?

Yours sincerely,
(Signed) A. S. FERNANDES.

Far from having any idea of returning to Chickmuglur, I requested the Senior Surgeon to retain me in Mysore or transfer me to Bangalore.

(2) The accused evidently concocted the story of my assuring him that I would return by the end of the month, on the basis of my visit to Chickmuglur for my private work as well as to see Mr. Nanjappa, *as per his request*. Mr. Nanjappa admitted in his deposition having written to me to come up.

(3) Again as to the statement of the accused that he paid me Rs. 121-2-0 when I had gone to Chickmuglur on 28th March last, I emphatically deny it. The accused in para. 9 of his written statement, filed before the Committing Magistrate, and in his oral statement before the Sessions Court, says that after paying the Contractor and Hospital servants, he paid the balance to me; but these statements are contradicted by the contents of Exhibit No. 6, which he has admitted in his statement before the Sessions Court.

(4) Exhibit No. 6 is the Memo. drawn by Col. Benson himself in Bangalore on 10th May, 1902.

(5) The contents of Exhibit No. 6, so far as they are known to me are these:—That the accused carried out the instructions of his superior officer, that certain articles which Dr. Fernandes used to purchase were included in the bills, that regarding the last bill signed by Mr. Nanjappa, the extra amount of Rs. 121 or thereabouts was received by the accused and a part of it nearly Rs. 75 was paid to certain shop-keepers on account of Dr. Fernandes' bill and the balance was with him and as to the payment of Rs. 75 to the Marvari, he is not sure. This Memo. was drawn by Col. Benson on 10th May, 1902, and if he had really paid me Rs. 121-2-0 on 28th March, 1902, why did he not say so before Col. Benson, and why did he say he paid Rs. 75 to the Marvari and *the balance remained with him*? It is not shown to which Marvari he paid Rs. 75 and he himself makes a very doubtful statement in Exhibit No. 6, about the payment of this amount. It will thus be seen from his contradictory statements that he is not worthy of belief.

See Government Memo., Para. II.

X. (1) As I have been a widower and had none to manage my household except my servants, I thought it better to trust the writer rather than my butler. I was therefore in the habit of leaving with the writer a portion of my pay every month for

my household expenses. The monetary transaction, which existed between myself and the accused, related only to my private money. It is false, that I drew any money from the accused out of the monies, that the accused says he overdrew from the Treasury. In fact, the accused admits and says clearly that Exhibits 12 to 41 refer to money deposited by me with him for my private expenses. This is what the accused says in his statement before the Sessions Court: "It "is not true that he (Dr. Fernandes) left a permanent advance "of Rs. 100 every month. Occasionally during his absence "*he used to leave with me 50 or 60 Rupees for meeting his* "*private expenses.* The chits and letters produced yesterday "in Court (Exhibits Nos. 12 to 41) were addressed to me by "Dr. Fernandes, *that I might pay his private bills, etc., from* "*the deposit of* 50 *or* 60 *Rupees that he used occasionally to make.* "It is not true that he made any settlement of accounts with "me before he left for Mysore. *He owed me some money,* "*which he promised to settle after going to Mysore. He still owes* "*it to me.* I cannot say how much, it may be 50 or 60 Rupees." Thus it is clear that the four letters and twenty-four chits do not, according to accused's own admission, relate to the monies embezzled. The very fact of my having sent these open slips shows my innocence, unless it can be supposed that I was intentionally preparing a rope to put round my neck, by putting dishonest transactions in black and white, and the very fact of his having carefully preserved these, admittedly harmless slips for the last so many years, ought to show that he had long contemplated a defence against his malpractices.

(2) Then there remains only four letters out of eight referred to in the para. under reply, *viz.*, Exhibits 7, 9, 10 and 11.

(3) Exhibit 7, if I remember the contents rightly, is a letter sent along with hospital peon Arunagiri, who had accompanied me to Mysore, when I went there on transfer. I wrote this letter both with a view to prevent peon Arunagiri demanding extra money from my private funds for trainage, etc., from the writer and to intimate to the writer that I would send my batta bill to be cashed by him. It is not improper to have batta bills cashed through his subordinate, when an officer is transferred from one place to another. Thus it will be seen that there is no improper monetary relationship indicated by this letter between the accused and myself.

(4) As regards Exhibit 11, if I remember the contents rightly, I beg to submit that my sending a paltry sum of Rs. 30 in my niece's name on 18th March, 1902, for a sadi to be presented to the writer's daughter at her wedding is neither strange nor unusual, nor does it show any familiarity other than that a poor deserving clerk, as I thought him to be then, and who was doing my private work also, deserved some present at the 1st wedding in his house.

(5) As regards Exhibits 9 and 10, I shall explain them in my answer to para. 4, where these two letters are referred to in para. XII (1, 2 and 11) respectively.

See Government Memo., Para. III.

XI. I deny that any bill or return was ever prepared in my bungalow at any time and it is absolutely false that any correction was made under my instructions, with a view to enhance the amount. I also deny that I either gave any authority to the

But how is the difference explained?

writer to include in the bills my private purchases or that the writer did include my private purchases with my knowledge. It is also false that I misappropriated any money sanctioned for clothing and other indents.

See Government Memo., Para. IV.

XII. (1) Of the two letters which are said to show "something more than ordinary familiarity," Exhibit 10 was written to the accused as soon as I heard from Mr. Nanjappa by letter about alterations. As I had already applied only for 3 or 4 days leave to go to Chickmuglur on my own private work in connection with Mr. Staggs' case, etc., and could not afford to stop in Chickmuglur for more than a day, I asked the writer in the letter to have books, bills, etc., ready at the Travellers' Bungalow, where I intended to stop. *As I received a letter from Mr. Nanjappa*, (as admitted by him in Court and referred to in the judgment, Para. 10, where Exhibit I. is discussed) before I left for Chickmuglur, my visit to Chickmuglur was therefore a combined one; *i.e.*, to attend to my private work and to see what the matter was with the hospital bills.

(2) I venture to say that it is not going out of the way on the part of Mr. Nanjappa to inform me of what he had observed nor was it in any way objectionable on my part thereon to have written to the accused to bring the books, bills, etc., to me. I wrote this letter to the accused to save time but notwithstanding my letter the writer did not come with books, etc., to the Travellers' Bungalow. He only came and saw me late in the evening. When I asked him the reason, he said he was engaged in his house about his daughter's wedding. Therefore this letter too I submit neither shows ordinary familiarity nor anything more.

(3) As regards my getting duplicate copies made, I submit that the copies were made in a room in the Travellers' Bungalow by the accused and the Hospital Assistant on the 29th March. Mr. Nanjappa had come to the Travellers' Bungalow on the 29th, he was in the room where the copies were prepared and the Hospital Assistant who was present at the preparation of the copies swears that "Mr. Nanjappa looked into the copies prepared and signed them there." Mr. Nanjappa states in his evidence before the Sessions Court: "On the second day, I did go into the "room where the bills were being prepared. Accused and "Lakshminarana Iyer were present. I sat in the room for a "few minutes." All this while I was engaged in talking to officers and other gentlemen who came to see me and in giving instructions to Counsel for preferring an appeal against the Munsiff's Judgment in Staggs' case. All that took place was that true copies of the office copies were ordered by Mr. Nanjappa and by myself to be prepared and they were accordingly prepared by the accused and the Hospital Assistant. I therefore submit that I myself did not specially get copies made as observed.

(4) The circumstances under which the duplicate copies were made, although the office copies differed from the Hospital Registers, are these:—When I went to Chickmuglur on 28th March on receipt of Mr. Nanjappa's letter, I saw him in his house. I asked him what the matter was; he told me that the Senior Surgeon had asked for duplicate copies of four bills that ought to have been sent to him with vouchers and he also told me that there were some alterations and erasures in the office

copies of the bills and that he had written to the Senior Surgeon trusting the writer that the bills *had been sent*, but when the Senior Surgeon wrote back to send duplicate copies with vouchers and tappal book, he looked for the tappal book and found it was not brought up to date and *without looking into it he had written to the Senior Surgeon and that he was afraid he may be censured for it*, and requested me to take the cover containing the bills and hand it to the Manager on my way to Mysore, asking him at the same time not to press for the tappal book. Then we both went to the hospital, where he showed me the office copies of bills, which contained some alterations and erasures. And I said they look "suspicious," adding at the same time that as I would be there only for a day and that I had plenty of work for that day and as I myself could not go over the thing and decide and come to any *definite* conclusion without the Abstract Contingent bills, which alone could show the amount actually drawn and copies of which were not in the office and as the Government Treasury was also closed for the Easter holidays, I advised Mr. Nanjappa to send for A. C. Bills, examine the Hospital Accounts in detail and then report the matter to the Senior Surgeon. I told him I could not myself look into the matter as I had no time and as I was not in charge of the district, and then asked him what he would do for the duplicate copies required. He said he would in the mean time have the duplicate copies made and send them to the Senior Surgeon and then enquire into the matter and report. Then again he said he would send the books and papers to the Travellers' Bungalow with the accused and Hospital Assistant, and that he himself would follow soon after. One of the hospital servants brought over the books, etc., and I directed him to place them in the next vacant room. At that time, neither of us had any knowledge that defalcations had taken place though we became aware of apparent alterations in the bills and our suspicions merely were awakened. Our concern then was merely to satisfy the Senior Surgeon's urgent requisition for duplicate copies and I expected that Mr. Nanjappa would act on my advice and call for the Abstract Contingent Bills, copies of which were not in the hospital; and after careful enquiry, report matters to the Senior Surgeon if necessary.

(5) As regards the observation that I got the inaccurate copies signed by Mr. Nanjappa under *false assurances*, I beg to submit that Mr. Nanjappa himself does not say that I gave *any false assurances;* on the contrary, he says before the Sessions Court that he signed the duplicate copies with the knowledge that they did not tally with the registers, and therefore I submit he knew the duplicate copies to be inaccurate while signing, *i.e.*, they did not compare correctly with the registers but were believed to be true copies of office copies.

(6) The knowledge of the inaccurate condition of the duplicate copies, on the part of Mr. Nanjappa negatives the assumption that he signed them under *false* assurances. The fact of Mr. Nanjappa having signed the duplicates with the full knowledge that they did not tally with the registers and having forwarded them to the Senior Surgeon with a covering letter addressed by himself, which it is not said he also signed under *false* assurances. shows that he wanted to comply first with the urgent requisition of the Senior Surgeon for duplicates merely, as stated by me in my evidence, and then enquire into the matter,

as advised by me. If Mr. Nanjappa had no concern whatsoever with the preparation of the duplicate copies and sending them to the Senior Surgeon, what was to have become of the Senior Surgeon's docket calling for duplicates and tappal book? He was bound to have prepared and sent the duplicates and then made an enquiry and report or to have written at once intimating that he could not send the duplicate copies, as there were alterations and that he was making an inquiry. Mr. Nanjappa adopted the former course.

(7) As to the observation, that I took the inaccurate copies and delivered them to the Manager of the Senior Surgeon's office knowing them to be false and introduced them into the Senior Surgeon's office, I beg to submit that both Mr. Nanjappa and myself knew the copies to be only inaccurate copies at the time (as not tallying with the registers) and not *false* bills as observed. Mr Nanjappa himself says before the Sessions Court on this point thus: "I did not know anything about the over-"drawal of the money. I only noticed some alterations in the "office copies of D. C. Bills and Registers. *I did not suspect* "*then any money had been overdrawn. When Dr. Fernandes* "*came to Chickmuglur on my requisition* and until he returned "to Mysore, all this while I did not know that any money had "been overdrawn" *nor was I cognizant* of the fact that monies had been overdrawn. He also admits that no office copies of Abstract Contingent Bills are kept in the Chickmuglur Civil Hospital and it is a fact. So there was nothing to show to us then, that any money had actually been overdrawn, whatever might have been our suspicions and whatever might be our conviction *now* that defalcations had taken place in respect to the said bills, after coming to know subsequently of the subsequent defalcation in respect to the Abstract Contingent Bill for March 1902 (Exhibit D.), and after becoming aware of discrepancies and irregularities that were apparent in the Court enquiry.

(8) I handed the cover over to the Manager at the request of Mr. Nanjappa. I may here submit that the requisition from the Senior Surgeon's office for duplicates of D. C. Bills, either not received or missing, was not uncommon, though I am not in a position to say how often such requisitions were made and complied with. I may presume that such requisitions must have been sufficiently numerous to attract the attention of the Government, as indicated in sub-para. 3. of page 9 of Government Memo. and so this requisition made in connection with the October, November and December 1901 and January 1902 bills did not in itself create any special suspicion and alarm.

(9) I returned to Mysore with the full belief that Mr. Nanjappa would enquire into the matter and report. But when I met him in Bangalore on the 14th April, 1902, and asked him whether he had made enquiries and reported, and on his saying "No," I told him that the fact of alterations in the previous months' bills should also be brought to the notice of the Senior Surgeon, as it was certain that the writer, who overdrew money in the bill for March might have similarly done so in the previous months' bills, in which we found alterations. I also told him to get an explanation from the accused in the matter at once.

(10) Accordingly Mr. Nanjappa mentioned the fact of the alterations in the previous months' bills in the report sub-

mitted by him. I also made a similar report to the Senior Surgeon (*vide* Exhibit A. A. B. of 17th April, 1902). Mr. Nanjappa has also stated in his evidence that I had advised him to get an explanation from the accused at once. Therefore, I humbly beg to submit that I did not take immediate action against the writer until 17th April, 1902, as I waited for the result of Mr. Nanjappa's enquiry, he being then in charge of the District. The reason why Mr. Nanjappa denies my having advised him is, that he is as much playing to the tune of my enemies as the accused. That Mr. Nanjappa is doing so is evident from the fact of his having produced Exhibit No. 6, without being summoned and from his having made damaging statements against me in the Sessions Court for the first time, as already pointed out.

The declaration of Pleader Mr. Srinivas Rao at the Lawyers' meeting, that he would not appear for the accused if Mr. T.S. Nanjappa should also be implicated, throws a flood of light on the strange conduct of Mr. Nanjappa towards me, as Pleader Srinivas Rao did appear for the accused, both before the Committing Magistrate and the Sessions.

(11) As regards the letter without date, (Exhibit 9) referred to in the para. under reply, I wrote it in the ordinary course, there was nothing in it to show any undue familiarity, as I had not then even the slightest idea that the writer had in any way swindled Government money.

See Government Memo., Para. V.

XIII. (1) I did not state before the Committing Magistrate that my visit to Chickmuglur on 28th March, 1902, was not made on account of D. C. Bills, as stated in para. under reply, but I made the following statement: "When I was in Mysore, "Mr. Nanjappa *wrote to say* that there was a reminder from the "Senior Surgeon's office calling for the bills and asked me to "come over to Chickmuglur for a day, if possible." I wrote back to say that "I intend coming to Chickmuglur during the "Easter holidays for my Civil case and other private work and "that I would be here." So I went to Chickmuglur on the 28th March. In cross-examination, I have stated the following: "I came to Chickmuglur for my own work and thought also of seeing Mr. Nanjappa, *as he wanted me.* I beg to submit that Mr. Nanjappa does not say that I visited Chickmuglur on 28th March on account of D. C. Bills alone—hence Mr. Nanjappa does not contradict me in this matter.

(2) As regards my evidence that at the special request of Mr. Nanjappa that I delivered the fair copies of the bills to the Manager of the Senior Surgeon's office, I submit it is true—I am sorry to say that Mr. Nanjappa has not adhered to the truth in this matter as in other points in this case.

Point (1). Mr. Nanjappa says before the Committing Magistrate "Dr. Fernandes got the bills prepared that day and "the next day. The accused and Hospital Assistant Lakshmi-"narana Iyer (both) had been there." But before the Sessions Court he says "I have stated that Dr. Fernandes prepared the "bills on the first day and this assertion of mine is based on the "statement of Dr. Fernandes alone." Whereas Hospital Assistant Lakshminarana Iyer, 3rd witness for the defence, says "Mr. Nanjappa asked me to go to the Travellers' Bungalow. I "went there. Copies of D.C. Bills were prepared in one of the "rooms on the second day of Dr. Fernandes' coming to Chick-

" muglur. On the first day I went to the Travellers' Bungalow, " Dr. Fernandes told me there was no use coming *without the* " *writer*, so I went the next day."

Point (2). Mr. Nanjappa in his evidence says " I brought " them (copies of D. C. Bills) with me from the Travellers' " Bungalow to the hospital and I signed them in the hospital " and sent them through Lakshminarana Iyer to be given over " to Dr. Fernandes." But Hospital Assistant Lakshminarana Iyer says that " Mr. Nanjappa came into the room of the " Travellers' Bungalow, where the bills were being copied, saw " them and signed them there."

Point (3). Mr. Nanjappa said in his re-examination before the Sessions Court " there is no tappal book kept." The accused says in his statement before the Sessions Court " tappal " book is maintained in the hospital, it was not brought up to " date."

Point (4). Mr. Nanjappa stated before the Sessions Court in his cross-examination thus: " *I questioned the accused* " *on the matter* and he replied that the alterations were being " made by him, as he had to meet other charges than the " hospital ones, *viz.*, pay other bills besides hospital ones, *i.e.*, " he mentioned Dr. Fernandes' name." The accused in his statement before the Sessions Court says, " I do not know what " suspicions were entertained by Mr. Nanjappa with regard to " the bills P. and U. and why he sent for Dr. Fernandes. *Had* " *I been questioned by Dr. Nanjappa*, I would have explained " all about them to him." Surely the accused could not have said to Mr. Nanjappa that he had to pay hospital as well as my bills, when he was never questioned by him; moreover, Mr. Nanjappa himself in his letter (of which Exhibit No. 1 may be a draft) to me says that " the writer is unable to explain." Again in his evidence before the Committing Magistrate, Mr. Nanjappa never said a word about the accused having told him that he had to pay hospital as well as my bills and Mr. Nanjappa stating this damaging fact for the first time before the Sessions Court, after the accused had implicated me before the Committing Magistrate, clearly shows that this damaging statement was made against me with a view to lend support to the accused's statement.

Point (5). Mr. Nanjappa says in his cross-examination that " P. and U. were with me before Dr. Fernandes came and it " is in these that I noticed the alterations. After Dr. Fernandes " came to Chickmuglur, there have been further alterations and " erasures in one of them. I remember that in P. under the " Diet head, figures are erased and new figures inserted. In U., " the number against Full diet and other diets is erased and " other figures are added " and in cross-examination he says " I " came to know that there were subsequently some further alter- " ations and erasures in the office copies P and U. Some days " after I signed, when I went to Bangalore for reporting the " defalcations in March, I had noticed the further alterations and " erasures in P. and U. The original alterations have all been " erased and fresh figures are put in and so I am not in " a position to say what were the original alterations and what " were the subsequent ones. *I have not stated this fact to any-* " *body till I deposed here.*" Not only Mr. Nanjappa did not

mention the subsequent alterations before the Committing Magistrate but also never mentioned it in his Report to Col. Benson made on the 15th April, while reporting the defalcation of March 1902. He simply said therein, that he observed alterations and erasures in previous bills.

Point (6). When Mr. Nanjappa was asked whether he made any allusion to his not sending the tappal book along with the duplicate copies, given to me to be delivered to the Manager of the Senior Surgeon's office, he made the following statement: "In the reply, I have made no allusion to the tappal "book. There is no tappal book kept. I did not intimate to the "Senior Surgeon that no tappal book had been kept. I looked "for the tappal book after I received the Senior Surgeon's "reminder. I was *bound to have informed the Senior Surgeon* "*something or other about the tappal book. I cannot assign* "*any reason whatever for not having alluded to it in my reply.*" This shows he did not like to give out the truth.

Point (7). Thus the Government will see that the evidence of Mr. Nanjappa is contradicted in many particulars, and made improbable by his own conduct. It is true that at the special request of Mr. Nanjappa, I handed over the cover containing the duplicate copies of the bills to the Manager of the Senior Surgeon's office.

Point (8). The reason for Mr. Nanjappa especially requesting me to hand the cover personally was, that I should speak to the Manager not to press for the tappal book, as he Mr. Nanjappa said that on his writing to the Senior Surgeon that he had sent the fair copies by post, the Senior Surgeon had asked him for the tappal book also. That Mr. Nanjappa was very solicitous, that he should not be pressed for the tappal book any further is evident from the fact of his not having made any allusion at all to it in his reply to the Senior Surgeon, while sending the duplicate copies.

The Government will pardon me for entering into such a detailed discussion of Mr. Nanjappa's evidence, as I wish that from his position and standing alone, no inference should be drawn that he always adhered to the truth. And the Government will also kindly bear in mind, in valuing his evidence, that he also, though in a smaller degree, is in the same boat with me, as regards the fraudulent bills drawn during his former tenure of office as District Surgeon.

See Government Memo., Para. VI.

XIV. (1) As regards Bannirain's bills, my explanation is very simple and I hope it will be satisfactory. They are undoubtedly my private bills and were settled with my private money. If I had used Government funds for paying them, the first thing I would have done would have been to destroy them; not to keep them amongst Government records. I would have substituted imaginery items to make up the total in the office copy of the D.C. Bill. There is a certain amount of precaution, which even an ordinarily educated swindler, would adopt to cover his dishonesty and it is impossible to suppose that any man could be so simple, as to preserve amongst the Government records in an hospital, where there were so many subordinates, such damaging proofs. Though these two bills Rs 30 and 27 are mentioned in the office copies, the writer was too clever to insert them in fair copies for fear of a scrutiny and detection in the Senior Surgeon's office.

This explanation will to a large extent apply to the office copies of several other D. C. Bills also, where *primâ facie* objectionable items were entered. When the bill was brought to me in Marwaree, I remember having asked my writer to make an English translation; and having noticed certain overcharges in articles and prices, I corrected some of the items in the bill.

(2) If I was a party to the fraud, the objectionable items referred to in the Government Proceedings would not have appeared and there would have been no variations between the items in the fair copies of the D. C. Bill, submitted to the Senior Surgeon's office, and the office copies. There would have been no occasion for erasures, alterations or pencil writings in the office copies; if the accused, as stated by him, prepared these false bills in my Bungalow under my instructions, there would have been no necessity for these subsequent alterations, as under a pre-concerted arrangement of details, we could have prepared a complete draft without any necessity for subsequent alterations. As for several entries being in pencil in some bills, I beg to state as far as my recollection goes, that when I remarked about these pencil entries, he replied that he would go through the bill again after my initialling it, to verify that he had not made any accidental errors, with which explanation I was satisfied at the moment.

(3) From my position as Civil Surgeon, I could have manipulated the Hospital Registers also to be in accord with the D. C. Bills.

(4) That there was carelessness on my part, I am free to admit, I trusted the writer a great deal too much and without scrutiny signed the D. C. Bills and if I may be pardoned for venturing to remark, perhaps very few heads of offices in my department as well as other departments scrutinize such bills placed before them in the ordinary routine of office work. I submit this remark not as a justification for my neglect of duty.

(5) In most cases the draft bills were altered after my initials were obtained, as the erasures and alterations will indicate; and when fair copies were placed for my signature, I *naturally thought that they were correct copies of the draft bill,* as initialled by me.

(6) That the accused has obtained the signatures of Messrs. T. S. Nanjappa and C. A. Nanjappa also to false bills during their incumbency as Civil Surgeons during my absence, shows that he cleverly managed to get signatures of the Officers during the moments, when they were least likely to spare any time for checking the bills.

See Government Memo., Para. VII.

XV. The bedding and clothing book of the Civil Hospital would have thrown light upon what was supplied to the hospital on the indent for Rs. 488-8-0 for the year 1900. The late contractor's brother having signed the receipt, he should have been examined, as he was the man who gave the receipt for the money and not the late contractor—as the purchases were not made from the contractor, his order book will not contain those articles, as they are not the ordinary articles supplied by the contractor every month. I remember having asked the contractor's brother to bring some Marwadi cloth merchants to make purchases for the Civil Hospital. I bought from one of these merchants articles

to the value of Rs. 102, which was paid to him through the contractor's brother, for which a separate receipt was obtained from the merchant. As the other things, that were required, were not available in Chickmuglur the contractor's brother offered to get them from Bangalore, etc., if he was paid the money. The balance of the money was paid to him and he procured the articles and as the whole transaction took place through him, the writer must have got a receipt from him, *i.e.*, the special contractor, the brother of the hospital contractor, for the full amount. The hospital stock book will show all the articles purchased.

(2) Apparently it did not suit the purpose of the Police to offer the hospital stock book in evidence, which would have shown all that had been purchased for the hospital for Rs. 488-8-0, sanctioned that year, when they produced Marwadi Shirajee's bill for Rs. 102 and odd; as they wanted to create an impression that the rest had been misappropriated. This is another instance in which the Police had acted unfairly towards me.

(3) The Judge observes "5th witness Hindojee's (for "the defence) book shows the sale of certain articles of bedding "in the same month. He is stated to have sold them for the "private use of Dr. Fernandes." This, Hindojee himself admits in his cross-examination, "my partner Shirajee sent the articles, "I do not know personally;" so the witness has no personal knowledge of the sale of the cloths or for whose use they were purchased. The Judge has not cited any evidence that Hindojee sold the cloths for my private use nor do Hindojee's accounts show that the cloths were purchased for my private use. If the Judge had taken the trouble to know the nature of the articles, *viz*, a large number of ordinary sadies for Rs. 1-8 or Rs. 2 value, a large number of common bed sheets for patients, many yards of Turkey red cloth for patients' punchays, common white drill for patients' coats and caps mentioned in Hindojee's accounts, he would have seen the purpose for which they were bought:—so the use of the expression "for the private use of Dr. Fernandes" has no foundation on fact.

(4) Indents for bedding and clothing are sent once in two years and from September 1900, till I was in charge of the hospital (19th February, 1902), I did not submit any fresh indent.

(5) I did not make the purchases through the then hospital contractor Habibula, so his account book cannot show the sale of the bedding and clothing. The hospital contractor's brother, through whom these special articles were arranged to be purchased, has not been examined as a witness and the hospital contractor's denial cannot effect the genuineness of the transaction. Moreover the hospital contractor was fined twice or thrice by me and was dismissed in 1901.

See Government Memo., Para. VIII.

XVI. As the writer used to disburse money, he used to obtain vouchers from the contractors and any difference between the vouchers and the contractor's books must be accounted for by the writer.

See Government Memo., Paras. IX and X.

XVII. I respectfully beg to state, in regard to this para., that contractor Kidar Khan has stated neither in the Magistrate's nor in the Sessions Court, that I took his signature to any pieces of blank paper. This is what the Police had endeavoured to make him say but when he denied before the Magistrate of having made

any such statement before them, they went so far as to threaten to prosecute him for perjury.

It was the writer, who obtained all the receipts, as he, had been entrusted with the duty of making all disbursements. I never examined the receipts, so they do not bear my initials. The writer used to get vouchers but never used to bring them for initials.

See Government Memo., Para. XI.

XVIII. The red ink corrections in the bill for September 1895, which however is not before me now, must be mine and must be proper corrections lessening the amounts. I never made any alterations or additions in order to enhance the amount. If such should exist, it must be the act of the accused. I am sure I have never totalled the figures of any of the bills—therefore the total of the bill in question cannot be in my handwriting.

See Government Memo., Para. XII. Sub-para. (1.)

XIX. (1) (*a*) No printed Contingent Registers have been supplied to the Civil Hospital, Chickmuglur, nor to any of the other hospitals. When I took charge of Chickmuglur, only manuscript books were being used.

(*b*) The missing D. C. Bills must have been removed by the accused to his house and concealed, as in the case of those, which he produced from his house at the instance of Mr. Nanjappa, or destroyed by him. As for the In and Out-patients' Registers prior to 1895, as well as Contingent Register prior to 1897, they must be in the hospital office.

Sub-para. (2.)

(2) *I have not the original bills before me ;* such of the alterations, corrections and additions, which may not be in my handwriting, must be the doing of the accused, of which I know nothing.

Sub-para. (3.)

(3) I had not the time to see to the correctness or otherwise of the totals ; I had more important work to attend to. I therefore relied on the statement of the writer that it was all right, for aught I know the totals may even have been altered, after my signature was obtained.

Sub-para. (4.)

(4) From the statement sent with the Government Proceedings, I find that the office copies of the D. C. Bills for August 1899 and June 1900 only, do not seem to bear my initials in the course of 5 years. I have not the originals before me and if these are genuine office copies, the writer may not have brought them to me for initials ; if he had brought them to me, I would have initialled them. That the omission to initial these two office copies must be due to the carelessness or otherwise of the accused, inasmuch as out of the three months (March, April and May 1898, that Mr. T. S. Nanjappa acted for me, Mr. Nanjappa has not signed the office copies of the D. C. Bills for two months (April and May), as shown in the statement above referred to.

Sub-para. (5.)

(5) The writer used to bring papers and bills for initials and signatures in the hospital, when my hands were full of work and when I was very busy and I must have initialled these bills as a matter of routine, after asking the writer, if they were all right. I never noticed these objectionable items when I initialled them. The objectionable items may have been inserted subsequent to my initials and I never passed these objectionable items. The very fact of the extremely objectionable items, refer-

ring to Banniram and Mrs. Fernandes, will show that I could not have been cognizant of them.

Sub-paras. 6, 7 and 8.

(6) From the bills, that came under my notice during the preliminary enquiry before the Committing Magistrate and the trial before the Sessions Court, I observed that whereas the office copies contained a great many items of an objectionable character introduced, to swell the amount of the sum intended to be defrauded, over and above the actual purchases, the chief items shown in the fair copies, in quantities largely in excess of what was actually spent, was in the dieting of In-patients. 90 per cent. at least of the amount defrauded was in that item, the rest being in the quantities of Bazaar medicines and hospital necessaries purchased locally. Under the rules, a Diet roll has to be submitted every month to the Senior Surgeon along with the D. C. Bill. I always took care to see if the writer spelt the names of the diseases correctly in these Diet rolls. The information furnished in the Diet roll, which has columns for number of In-patients, their admission and discharge dates; kind of diet and extras given, is an important check upon the number of diets mentioned in the D. C. Bill and this item of diet has, as I have stated above, been considerably enhanced in the fair copies of bills that came under my notice in Court. Though I invariably signed these Monthly Diet Rolls, I was surprised to hear from the Senior Surgeon recently that he had not received them from the Chickmuglur hospital for a period of two years or so. It therefore plainly appears that the accused writer had not been sending these Diet rolls, to conceal his misappropriations and all the time, until the Senior Surgeon mentioned it to me, I was fully under the belief that these Diet rolls had been duly submitted to the Senior Surgeon; and if I had been informed of their non-receipt, I would have made due enquiries and the fraud of the accused might have been detected long ago.

(7) The copy of Government Proceedings sent to me does not contain sub-para. (9).

Sub-para. 10.

(8) All these differences and discrepancies are due to the fraud of the accused and he is responsible for alterations, additions and improper corrections.

It is not the practice to attest In-patients' Registers—after once entering the names of In-patients and other details regarding their disease, discharge, etc., no other scrutiny is therefore required.

As for attestation of the Contingent Registers, the entries are made in the Registers by the Hospital Assistant in charge of the wards and daily signed by the Assistant Surgeon and weekly by the Civil Surgeon but in the absence of the Assistant Surgeon by the Civil Surgeon daily for some days, on the assurance of the Hospital Assistant.

See Government Memo., Para. XIII.

XX. (1) Excepting for the undermentioned sub-divisions of the para. for which a special explanation from me is possible, my explanation for the other sub-divisions can only be of a general character.

Sub-para. (7.)

In April and May 1898, Mr. T.S. Nanjappa was in charge.

Sub-para. (11.)

No doubt the front of the Civil Hospital was decorated on the occasion of H. H. the Maharajah's visit to Chickmuglur in

December 1898, but the cost was not to the extent of Rs. 9-12-3. It was an ordinary decoration, consisting of an arch, for which bamboos were obtained on loan from the Forest Depôt and returned after the visit was over. It could not have cost more than a couple of Rupees. The hospital contractor undertook to supply a little cloth and colored paper, so it cost the hospital nothing and the accused has fraudulently mentioned the item but cleverly omitted it in the fair copy.

Sub-para. (12.)

This is Mr. C. A. Nanjappa's bill and he should have pursued the enquiry and taken action, as he remained in charge in April and May too.

(2) As regards the other sub-divisions of the para., I can submit a general explanation. The writer, taking advantage of the great trust I reposed in him and the consequent lack of personal scrutiny, has falsified accounts and cheated the Government. He has done this not only in my days but in those of Dr. Ramaswamaiyengar and Messrs. T. S. Nanjappa and C. A. Nanjappa with impunity. As stated in Government Memo. itself in para. 13, sub-para. 5, page 7: "In almost all the office copies of "the detailed Contingent bills, quantities of articles purchased "especially under diets and extras appear to have been originally "entered according to the totals made in the original registers "but subsequently altered, evidently to raise the total amount" and it appears from sub-paras. 8, 9 and 11, that he cleverly omitted in the fair copies on second consideration *primâ facie* objectionable items, which he first inserted in the office copies.

See Government Memo., Page 8, Para. 7.

XXI. As regards the fair copies of D. C. Bills referred to in page 8 of the Government Memo., I beg to state as follows:—

(1) It is stated in the Memo. (page 9) that the fair copies of the marginally noted D. C. Bills "are only duplicates" but nothing is noted in the margin but on a perusal of the statement sent with the Memo, I find that under headings $\frac{D}{12 \& 13}$ and $\frac{I}{19}$ neither fair copies of D. C. Bills nor duplicates were ever received in the Senior Surgeon's Office for February, March and October 1897; April and July 1898, February to December 1899 and January, February, March, April and July 1900, *i.e.*, for 21 months and therefore I think the duplicate copies, which are said to be in existence, must necessarily refer to other months.

But in the said statement it is not stated, which of the fair copies noted, as having been received in the Senior Surgeon's Office, are fair copies and which of them are merely duplicates. In the para. under reply it is stated, that the fair copies of the marginally noted bills are only duplicates and so the originals are evidently missing, as in the months of October, November and December 1901 and January and March 1902, but the statement shows, under the heading "I," that fair copies for October, November and December 1901 and January and February 1902 were received. This is evidently a mistake. It should properly have been stated in the column "I," *duplicates* instead of *fair copies* were received.

(2) The statement embraces a period of 62 months from January 1897 to February 1902. Of these, neither fair copies nor duplicates were received for 21 months; for 5 months from

October to December 1901 and January and February 1902 duplicates only were received. Of the remaining 36 months some of them at least must be duplicates.

(3) Out of these 36 bills, 15 bills (May, June, July, November and December 1897; January, November and December 1898; January 1899; June 1900; January, April, May, June and August 1901) sent to the Senior Surgeon's Office were signed by the Assistant Surgeon and there remains 21 bills. Of these 21, seven relate to the time of Messrs. T. S. and C. A. Nanjappa and thus there remains a balance of only 14 bills.

(4) I do not know how many of these 14 bills are fair copies or if duplicates, whether I signed them as "fair copies" or some Subordinate Medical Officer.

(5) The accused, whose duty it was to despatch fair copies, seems to have purposely withheld sending several of them with a view to cover his fraud. He does not seem to have done this at the time of one doctor alone but throughout—from January 1897 to February 1902.

(6) If through pressure of other important work or through carelessness sometimes, I had omitted to compare the fair copies with the office copies, before signing the former, other doctors in charge too, have signed in like manner, and it cannot be said that they too along with the Assistant Surgeons, who signed 15 fair copies were party to or cognizant of the fraud, committed by the writer. This only shows how cleverly the writer had managed to hoodwink so many officers. Probably when I had the leisure to scrutinize the fair copies, the writer, instead of getting it signed by me, might have obtained the signature of some busy Assistant Surgeon.

(7) When so many as 21 fair copies or duplicates were not received in the Senior Surgeon's Office, as mentioned in the statement accompanying the Government Memo. coupled with the fact that I had no opportunities of knowing whether the writer had actually despatched the fair copies or destroyed them; the writer, when he found that no notice was taken of the non-receipt of the bills in the Senior Surgeon's Office, must have been emboldened to practice his frauds recklessly.

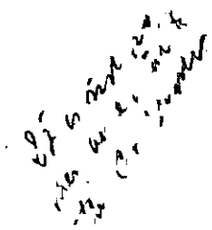
(8) His methods of fraud may be summarized in the following manner: he manipulated the office copies after obtaining my initials; placed the fair copies for signature before me along with other papers, when I was otherwise too busy or obtained the signatures of Assistant Surgeons, as suited his purpose; kept all the office copies with himself in his house, for fear of any accidental discovery, if kept in the hospital; despatched the fair copy or not to the Senior Surgeon as it suited him; and obtained false receipts and vouchers from the late contractor, who was ultimately dismissed in June 1901.

See Government Memo., Para. XXI, Page 9.

XXII. (1) No doubt Rs. 4,338-0-4 seems to have been overdrawn but I had no knowledge of any money being overdrawn by the accused during my tenure of office. Out of this sum, accused seems to have overdrawn Rs. 279-2-4 during Mr. T. S. Nanjappa's tenure of office in February, March, April, May 1898 and March 1902 and Rs. 196-15-6 during Mr. C. A. Nanjappa's time in February, March and April 1900, according to the statement annexed to the Government Memo.

(2) The remaining sum must have been overdrawn by the accused during my time. But as stated in the preceding para., the accused seems to have obtained the signatures of my Assistants to the fair copies of the D. C. Bills sent to the Senior Surgeon in May, June, July, November and December 1897; January, November and December 1898; January 1899; June 1900 and January, April, May, June and August 1901. These amount to 15 bills in all.

(3) As regards the 4 fair copies of D. C. Bills for the months of October, November and December 1901 and January 1902, which are said to be missing and the 21 bills, of which no copies are forthcoming in the Senior Surgeon's Office, it is not possible to say who signed them.



See Judgment, Para. XIII.

XXIII. (1) In regard to the remarks of the Sessions Judge about me in his judgment, I respectfully beg to submit as follows:— While admitting carelessness on my part and lack of supervision, under the palliating circumstances mentioned in para. 2 of my explanation, I beg to state that the Judge has gone very much out of his way in writing a criticism on the laxity, which prevailed in the Department under my charge, quite foreign to the issue before him. The plea of the accused from the very beginning was a plea of guilty and by implicating me he could only have sought a palliation but not exoneration of guilt. The very fact of the Judge having passed a very severe sentence, shows that he must have thought the accused deserved no leniency. Under these circumstances, it was quite foreign for the purpose of this trial, to have gone into matters so minutely, which had no bearing on the guilt or otherwise of the prisoner. While the writer stood charged for trial on 3 bills, *viz.*:—January, February and March 1902, two of which belong to my time and one of Mr. Nanjappa's time, instead of confining himself to the evidence bearing on those bills and instead of giving due weight to the plea of the accused, which amounted to a plea of guilty. The Judge evidently seemed to have thought that he had a roving commission to discuss all matters, relevant or irrelevant, outside his legitimate functions, in this case. It would have been quite enough for the purpose of this case to have stated that the lack of supervision in the Department afforded facilities for swindling Government. Most of his observations regarding me were very unfair. However justified he may be, to draw inferences from the statements made by me, in my evidence as a witness for the prosecution, he was certainly not justified in making insinuations affecting my honesty, from the statements of the accused alone and other persons examined behind my back. I beg to repeat most respectfully that, apparently the Judge had two objects in view in writing his judgment, primarily to complete a Police investigation as far as I was concerned and secondarily to adjudicate upon the accused, who was on his trial. I admit that he could legitimately have brought my laches to the notice of the Government by a Memorandum and by embodying his views from the facts elicited in the trial but I leave it to the Honorable Government to judge how far he was justified in inserting insinuations on my character in his judgment.

(2) From the concluding portion of para. 13 of his judgment, the Judge, apparently placing implicit confidence in the veracity of the accused, is satisfied that he has discovered the true key for the preparation of false bills by the accused and he

expresses himself thus :—" It may be asked and asked perti-
" nently how the vouchers were forthcoming for the excess sums
" thus drawn and the accused when questioned on the subject
" explains that the contractor used to be induced by Dr. Fernandes
" to give vouchers that might be required to support such false
" bills " and then highly satisfied with this discovery to start with in para. 14, he says, " with the above explanation it will be " easy to understand how the bills have been manipulated." I need hardly submit that this impression has given a tinge to his remarks in the subsequent paras., in which he then proceeds to discuss the evidence. Did the learned Judge, when he so unreservedly accepted the accused's statement against me, enquire and ascertain if Messrs. T. S. and C. A. Nanjappa had also induced the contractor to give false vouchers? Their bills were also before the Court and why single me out alone for condemnation

(3) The accused attempted to prove by the evidence of a dismissed contractor (Habibula), 4th witness for defence, something regarding vouchers but the witness in cross-examination has distinctly stated thus : " I have given receipts during my " contract since 1897. I do not know, who wrote the receipts. " I do not know, where they were written. I do not know, " where I signed the receipts." Thus it is clear that this witness does not support the accused that I induced the contractor to give false vouchers. The present contractor Kidar Khan, one of the witnesses for the prosecution swears, that the writer induced him to sign four pieces of blank paper for writing receipts and he never gave any receipts to *me*, whether blank or otherwise. Thus it will be seen that the accused's statement is perfectly uncorroborated by any reliable evidence.

See Para. XVI of the Judgment.

XXIV. The Judge says " Exhibit U., is a fair copy of it, which " Dr. Fernandes got prepared after his arrival at Chickmuglur " on 28th March last." I have stated the circumstances under which it was prepared in para. IV, sub-para. 4 of my explanation.

See Para. XVII of the Judgment.

XXV. In para. 17 of his judgment, the Judge says that in the case of the first two bills fraud was committed by altering the D. C. Bills and the writer was apparently able to do this with me as his master but when he came to prepare the bill for March 1902, Dr. Nanjappa had it checked and examined and it was in ink and so he could not tamper with it and had therefore to adopt a different procedure for that month; *viz.*, altering the Abstract Contingent Bill instead. These remarks based on the assumed difference in the character of Dr. Nanjappa and myself are due to the unfair assumption of my guilt, which he starts with, as already pointed out and to the misconception on his part that the writer prepared the D. C. Bill for March 1902, whereas I believe the writer was away on short leave and the Hospital Assistant may have prepared that bill and the writer came in afterwards and prepared the A. C. Bill for the said month.

See Para. XIX of the Judgment.

XXVI. The circumstances under which the fair copies were prepared in the Travellers' Bungalow at Chickmuglur have already been explained in para. IV, sub-para. 3. I did not say that my visit was quite unconnected with the said copies.

See Paras. XXVIII and XXIX of the Judgment.

XXVII. No doubt the Judge's summary of the irregularities in the hospital is very eloquent but all the while he seems to have thought that the Civil Surgeon was merely in charge of the Account and Cash Departments of the Civil Hospital, without realising his more important and responsible duties as a Medical Officer.

See Para. XXXI of the Judgment.

XXVIII. I have already explained in para. XV of my explanation who the contractor was through whom the special articles of bedding and clothing were bought and why the accounts of the hospital contractor contained no reference to this purchase and other circumstances relating thereto.

XXIX. (1) In conclusion, I most respectfully beg to submit that the circumstances under which the writer had committed these acts of embezzlement and the manner in which he did them are such that it is not possible for me to explain away each individual bill, upon which money is overdrawn. My explanation can only be of a general character. If I had been a party to the fraud for so many years, evidence of a tangible and a direct nature would have been forthcoming against me, especially as I was surrounded by so many evil wishers but all that has been elicited, in spite of the unusual interest, which the Police and some other influential people had taken in this case, was nothing but carelessness and lack of supervision on my part. Though I do not mention this as a justification, I do not stand alone in this respect. Colonels McGann and Benson know that I have often wished for a transfer from Chickmuglur which I would not have done, if I had such a prolific source of income, almost permanent.

(2) I beg the Government to take into consideration the position of my family and the private means, which enabled me to acquire the highest English qualifications and my family to engage in trade, on a large scale in coffee, sandlewood, etc., and also the special status I hold, as the senior amongst Civil Surgeons, the large salary I have been getting and the extensive private practice that I have had, before judging if a man of my position and service would have stooped to dishonourable acts, which would place me at the mercy and under the thumb of a common writer, who is not my casteman nor countryman but who, I always thought, was a casteman and relation of Mr. Planter Srinivas Rao, who always bore ill-will towards me and who has a great deal of local influence and also at the mercy of the numerous subordinate officers under me.

(3) I regret very much that things of this kind should have happened in the hospital and I earnestly hope that the Government will be pleased to consider that owing to the pressing professional work in the two districts, we had to place trust in the writer; that the accused abused that trust by making alterations and additions in the office copies of the Detail Contingent bills without our knowledge; by preparing Abstract Contingent bills and fair copies of D. C. bills as he pleased; by withholding despatch of fair copies to the Senior Surgeon's Office, in almost every month, as is evident from the statement appended to the Memo.; by removing all the office copies of D. C. Bills to his house, probably with a view to prevent discovery of the fraud; by getting several of the fair copies of D. C. Bills signed by Assistant Surgeons; by making a deliberate false statement that it was not the practice to send vouchers to the Senior Surgeon's Office in the years 1898, 1899 and 1900, when they had actually been sent by himself; by cleverly managing to get our signatures to forged Abstract Contingent Bills and by getting false vouchers from the contractors in his own handwriting and that therefore the writer is responsible for all the defalcations.

This is not true.

I beg to remain,
Sir,
Your most obedient servant,

Bangalore,
20th Nov. 02.

D'Souza.
Civil Surgeon

(24) Encs.

Bangalore,
28th Nov 02.

From

Dr A. S. Fernandez.
Civil Surgeon.

To

Lt Col Percy H. Benson M.B., I.M.S.
Senior Surgeon & Sanitary Commr
Mysore Govt

Sir,

I beg to supplement my explanation submitted to you on the 20th inst by the following

To para ~~XIX~~ (6) please add A

To para ~~XXI~~ (2) please add B

To para ~~XXI~~ (4) please add C

I have the honor to be,
Sir,
Your most obdt Servant,

A. S. Fernandez

A

The object in sending these detailed contingent bills with diet rolls every month to the Senior Surgeon's office is that their correctness in every particular might be checked. The diet roll gives the total number of in-patients treated during the month. Speaking generally a certain number of in-patients treated during a month will in all the district hospitals of the State, Bangalore and Mysore perhaps excepted, give an average expenditure per head, which will fairly approximate to each other.

This being so, I naturally concluded that had there been any excess of expenditure in the hospital at Chickmaglur without a corresponding increase in the number of patients to account for it, the Senior Surgeon's Office would have asked me for an explanation of the increase. And since there was no such explanation asked for, I concluded that every thing was all right and my suspicions were not aroused that anything was going wrong and none the less were my suspicions not excited, because three other medical officers, who acted as Civil Surgeons and who had the same responsibility as I had, discovered nothing wrong and had no suspicions that there was anything wrong.

Why the Senior Surgeon's Office failed to notice the non-receipt of these bills for two years, it is impossible for me to say. But the fact that no bills were received during that time and consequently no bills were checked and no increase of monthly expenditure noticed and as a natural result no explanation asked from me, placed me at a very great disadvantage and I may respectfully submit that the Senior Surgeon's Office is largely, if not equally responsible for what has occurred.

Vide Is/Cr No 3301 of 26.5.99 also Reminder dated 25.8.99 No 567. To Hunsalli re Statement of Kpty bon Record of the Civil Hospl Sttle book, what is with me, Plean Investigate it Norpne K/Cr &c. Stated by the C.S. Chm. No 81. dated 30th July 1899. [illegible]

As I had already explained the D.C.'s bills were received [illegible]

[illegible]

B

And whatever excess, if any, was drawn in the 21 bills is fairly debitable to Messrs. T. S. Nanjappa and C. A. Nanjappa and myself.

C

Government give us an Assistant Surgeon; who amongst other things was and is authorized to take charge of everything at Head-quarters, Hospital included, during my absence from there on inspection and other duties. He is consequently competent to sign all bills and documents and for those which he signs, he, (not I) is responsible.

Out of the total of 62 months, during which the defalcation occurred, there were 62 monthly detailed contingent bills to be signed. Out of the 62 bills, 21 are missing, 5 duplicates of bills were sent to the Senior Surgeon's Office but who signed the originals of these cannot be made out and 36 remain, which can be accounted for.

Out of these 36 bills, 15 were signed by the Assistant Surgeon, who as I have said above is responsible for them, 7 were signed by Messrs, T. S. and C. A. Nanjappa and 14 remain. How many of these 14 were signed by me, I am unable to say but the probabilities are that a certain proportion of them were signed by the Assistant Surgeon, as he was always at head-quarters and I had frequently to be absent on inspection or other duty.

Looking at the matter in this light, the responsibility for the defalcations is certainly not only on me and though I am not trying to exculpate myself entirely for what has occurred, I do not wish to be made solely responsible for the faults of other officers, who are equally liable with me for this state of affairs.

P. Swamy

Confidential

(25)

Bangalore
Dec 11.
— 1902 —

To C. Srinivasa Ayengar Esq
II Councillor.

Sir.

I have the honor to forward for the consideration of the Court of H.H. Maharaja of Mysore, for such action as they may deem necessary, a framed Memorandum, together with a Supplementary one received from Mr. N.B. Narasimha Iyengar in reply to the charges brought against him, as per memo enclosed —.

(2) The explanation of the charges framed against him is carefully drawn up, & the one cannot help feeling he is morally guilty, there being a strong opinion to absolute proof of criminality or his part.

(3) It however perfectly clear whether guilty of gross dereliction of duty

in having apparently
taken no steps, at any time
to check or suppress the
D.C. bills and other irregularities
in the Civil Hospital of which
he was in charge —

(4) As one of the Senior Civil
Surgeons of the State he was
placed in charge of a hospital
which, for his conduct
he has in my opinion proved
himself absolutely unworthy
of the trust reposed in him
in allowing Amos de Falaiseau
to retain over a period of
ten years, & amounting to
nine thousand rupees, to be convicted
& the civil side of the Hospital

(5) His conduct is more over
in connection with certain
T.A. bills is open to serious
Comment —

(6) I consider that he should
be called upon to make
good the amount that
Govt. has been defrauded
of. Also his admitted
Careless ness.

I have the honor to be
Sir
Your most obedient Servant
[illegible]
Asst. Surgeon
Civil Surgeon C.

Note on Confidential Memorandum
submitted by Dr. A.S. Amadeo.

Para II There is perfectly absurd
He had ample time available to
for the office work. - He was far too
fond of travelling.

III One book is ample. There is only
one in the Mysore Civil Hospital. It is
the work-in-hand book. Not of Chikmagalur

IV This is untrue.

V. Evidence shows
that money has been specially appropriated
since 1896.

VI There officers were only officiating, were
only there for short periods,

VII: At Chikmagalur it is true he did not
implicate Dr. A.S., for the reason he hoped
that if he confessed, the whole thing would
be dealt with departmentally, & hastily
because he was arrested - the moment
the question was put to him he at once
implicated his superior-officer vide
Exhibit No 6

(3) I do not quite see the force of this
argument. He hoped to avoid trouble
to be dealt with departmentally by
confessing he hoped to screen Dr. A.S.
but directly he was arrested & saw
that the case was in the hands of the
Police he spoke out freely.

(4) Possibly point to the fact that
D.T.S.V. did not bear Dr. A.S.'s
name for being dragged in.

VIII Mr Mick Jones with three statements

(5) I do not agree with this.

The Asst. Commr Police could have no possible object - whatever. of A.S.7 & anyway he left to the Jurisdiction of the Subject of Safeguards long before the Case began. handed over to the Police. He said he thought the Case should be dealt with departmentally & action likely of A.S.7's part would be implicated. - All he wanted was that justice should be done. - The fact that of the matter having been dealt A.S.7 was implicated. & not of A.S.7 is not implicated.

(7). The two statements are not so materially different - One thing is Mr Mick clear: that is that the Contractor did sign blank papers

IX (9) of A.S.7 before the trial asked me if he might be allowed to have the Public Prosecutor to watch the Case during the trial. I objected. No. as he was both the accused - why did he ask for the Public Prosecutor if the thereby was innocent -

IX Mr Mick this is true

(5). [illegible] remember what is stated that is true -

X [illegible] Mr Mick likely that if she lived with him, as she did, that she did not manage the household —

The Several Chits as to for money Show the familiarity

X (3.) Why should he send his T.A. bills to the Board to be cashed —.

(4.) Why does he send the presents in his Excess Luggage Unless it was for Services rendered —

XI On his evidence he says "Some items of expenditure would be brought home in the trunks that before I went out for a drive I locked & began." He says as if papers etc. were to be taken to his bungalow. Private purchases were included in the bills, rendering it impossible to believe that this was done so that Dr. A.S.T. should have knowledge, as he must have expected the bills at some ulterior date when the purchases should be paid for.

XII Para (1). I cannot believe this — His admitted to me that the great mistake he made was in going to Chitral after receiving Dr. T.S. No's letter. He connected in my own mind that his grave for going was Dr. T.S. No's letter. Then to go after Chitral!

(2 — 11.) I do not consider these a Satisfactory reply to para 4 of Sir M Durand's letter dated 9th Sept. the blame on T.S.N. — whereas T.S.N. by his knowledge of Dr. Thornhurst & Dr. A.S.T. ought for his own sake, & both for the sake of the Post he occupied to — (11) I do not agree — that bills should be sent to the Political Officer to be passed — as the Political Officer travelling bungalow with all two trunks etc. & often stays that often not time to write what he says. "Should not the Political Officer at the slightest notion that his bills had in any way swindled Govt."

XIII. para (1). I cannot bring myself to believe this.

(Point) In a former para Dr. A.S.T. has spoken of the "Agency" word as hopelessly out of date — why should he be blamed now!

XIII (Counts 5) Sir T.S.N. probably here refers to these alterations as he was trying his best to shield Mr. S.F.

(6) The last sentence "This should be did not like to find out the truth" Confirms what I have already said above.

(7) I do not admit this.

(8) This is a cowardly attempt to implicate a brother officer who, by knowledge & my advice, unfortunately did his utmost to shield Mr S.F.

XIV (1). This may be a simple explanation but it is not a satisfactory one. I should like my private letter to the D.C. back at all. The precaution I take to prevent this item being found out, was, by omitting it in the fair copy. Sent to the P.S. Office.

(4). There can be no shadow of doubt about this.

XV It is all very well to say "the words must have come from a receipt from the bottle to the coroner." The explanation is unsatisfactory.

XVI So far as I recollect the bottle which was in his hand during the night must have been.

XIX Printed contempt Registers have not been furnished —

(2) It ought to be done.

(3) This is absurd. If I was not overwhelmed with important work I might complete a total blind to his office work, which would not take half an hour each day at the utmost

XIX para 6. - Dietrolls were scrolled but they must have been Cooked also - Dr A.S.F. says "I always took care to see if the writer spelt the names of the deceased Correctly - these dietrolls" whereas para (3) he said "I had not time to see to the correction of the totals - I had more important work to attend to" now the had time to see that the names of the deceased were spelt Correctly. which was not at all important - I do not remember Dr having said anything to Dr A.S.F about Dietrolls not having been received for a period of 2 years -

XXI. para (7). of the M. O.C Bills which he says the non receipt of them + the S.S. office must have Controlled the Cheques to practice by grounds. He Closely 17. were Referred to the Comptrolle by the J. Surgeon. of the Kenana. 4 Months also have been Submitted otherwise the Comptrolle would have Sent Queries as to their non Receipt. - A reference to the Comptrollers office would Settle the question. Other wise made.

XXII para (3) As the Fair copies of these bills. were not received a Reminder was Sent by Khartoum Telegraph. the Official bills were received. to be Sent on to the Comptroller. These Duplicate bills were signed by F.J.N. as he was then acting for Dr A.S.F.

F.A.S

(27)

7th Dec

Dear S. Ingram.

Herewith the whole file connected with N.S.F. I have addressed any letter on the subject to you marked "Confidential" as throughout the war I have headed as Confidential Europe Star Right

I propose coming up to see you the end of next week in connection with Clothes etc. for Belle

Yours very

Ernest H. Brown

(28)

Confidential.

To

THE SENIOR SURGEON AND
SANITARY COMMISSIONER
WITH THE GOVT. OF MYSORE,
BANGALORE.

SIR,

I. I beg to acknowledge the receipt of the Government Proceedings, dated 3rd October, 1902, calling upon me to explain the points noted in the Memorandum, annexed to the Proceedings and to thank the Government for having given me an opportunity of doing so.

II. Before proceeding to explain the several points contained in the memo., I beg leave to state that a Civil Surgeon, in charge of the two planting districts of Kadur and Hassan, has multifarious and onerous duties to perform. In addition to the duties of the District Surgeon of Kadur and Hassan, I had often to attend to calls from Planters, some of them living at remote distances, entailing absence of some days from head-quarters. I had also the charge of the District Lock-up and had to inspect the Hospitals and the numerous Dispensaries of the two districts. These multifarious duties did not give me much leisure for attending to the routine Office work—such as the preparation of the contingent bills, etc., and I had necessarily to place a great deal of trust upon my writer. Cholera and Plague have also been busy in this district for some years.

III. Provision is made only for one writer and he is practically both the writer and manager of the Civil Surgeon's Office and the rest are all professional men, whose legitimate duty is to attend to professional work.

IV. After taking charge of the district from Mr. Achyuta Rao (who was acting for me) in 1901, I reposed the same confidence in the writer, which had been reposed previously, in the preparation of contingent bills and despatching them, in drawing monies and disbursing them. I did not appoint the writer. I found him in the hospital and had to work with him and I never had any occasion to suspect the writer of malpractices and the recent proceedings show, that he acted like this not only in my time but also when Dr. Ramaswamaiyengar and Messrs. T. S. Nanjappa and C. A. Nanjappa acted for me during my absence from the district.

V. He not only appears to have in my time prepared false bills, and overdrawn monies and misappropriated them but also during the time of the gentlemen abovementioned, and in proof of the writer having committed frauds during the time of Messrs. T. S. Nanjappa and C. A. Nanjappa, I beg to quote the following from the Judgment of the Sessions Judge.

"*Para. 35.* I must here take this opportunity of stating "in fairness to Dr. Fernandes, that all the charges levelled "against him by the accused cannot be true. The accused is "shown to have been falsifying records, and drawing monies "and misappropriating them, not only during the days of "Dr. Fernandes, but also in the days of Messrs. T. S. Nanjappa "and C. A. Nanjappa, Assistant Surgeons who officiated for "Dr. Fernandes during his absence on leave, for instance in May

"1898 and in February, March and April 1900. In May 1898 "Mr. T. S. Nanjappa was the Officiating Surgeon and the accused "admits that after preparing the Detailed Contingent bill for that "month (Exhibit A. A.) for Rs. 221-12-5 and drawing the same "amount on the Abstract Contingent (Exhibit A. W.), the "amount actually spent by him was Rs. 184-4-2, the balance of "Rs. 37-8-3, shown in the Auditor's statement (Exhibit A. A. J.), "being misappropriated by him."

"*Para. 36.* Similarly, the accused has misappropriated "Rs. 64-15-6 in February 1900, (*vide* Exhibits A. J_1 A. A. J, "and A. X.), Rs. 60-2-6 in March 1900, (*vide* Exhibits A. K_1 "A. X_1 and A. A. K.), and Rs. 59-15-4 in April 1900, (*vide* A. L_1 "A. X_2 and A. A. L.) when Mr. C. A. Nanjappa was in charge of "the Hospital. The explanation of the accused is that he drew "these sums and spent them for and on account of Dr. Fernandes, "during his absence, but I am not disposed to believe it in the "absence of any corroborative proof."

VI. I now leave it to Government to consider whether in the face of the admission of the accused, as contained in the above Paras., that he forged bills, overdrew monies and misappropriated them, without the knowledge of these two Doctors in 1898 and 1900, and again forged the Abstract Contingent bill in March 1902 and overdrew money without the knowledge of Mr. T. S. Nanjappa and appropriated it also, whether the accused could not have played the same trick during my time also.

My alleged complicity in the frauds.

VII. (1) The accused singled me out of the group of the doctors, who were in charge of the hospital, and implicated me at the last stage of the case and not the others.

(2) After the fraud of March 1902 was discovered and report made to the Senior Surgeon, Mr. Nanjappa on my advice given in Bangalore, called upon the accused to furnish an explanation, which the accused did (Exhibit H.) *in which he implicated none.* When Col. Benson came to Chickmuglur and examined the accused, he made a confession (Exhibit M.), *in which also he implicated none.* On 10th May, 1902, the accused was taken to Mr. Madiah's house at Bangalore by Mr. T. S. Nanjappa and a memo. (Exhibit No. 6) was made by Col. Benson from memory, after the accused had left the bungalow, and on 12th May *accused was asked to sign that memo., which contained my name but the accused refused to sign it on the ground of its being "all false."* Thus the Government will see that up to that time, the accused had not the remotest idea of implicating me. The Judge has not considered these two important statements (Exhibits H. and M.) and the fact that the accused refused to sign Exhibit No. 6, in which he first implicated me, on the ground of it "being false."

(3) These two important documents (Exhibits H. and M.) and the conduct of the accused in refusing to sign the third document (Exhibit No. 6), show that his subsequent implication of me was an after-thought, but the Judge in para. 24 of his judgment has erroneously rejected these two important documents (Exhibits H. and M.) as irrelevant under the provisions of Section 24 of the Indian Evidence Act.

(4) Section 24 of the Indian Evidence Act deals with inducements, etc., held out to a person to confess a crime, thereby implicating one's ownself but it does not deal with inducements

held out to a person not to implicate others. In this case, the complaint of the accused is that when submitting his explanation, he was induced not to implicate others although he said by speaking the truth, he had to implicate others. However, he yielded to the inducements of Mr. Nanjappa, and therefore submitted his explanation omitting others' names.

(5) The Judge would have been right in his application of the law, if the accused had retracted his confessions, contained in Exhibits H. and M., as far as he was personally concerned and pleaded not guilty to the charges framed against him in the Sessions Court. But the accused, instead of retracting his confessions contained in Exhibits H. and M., went on multiplying the confessions of his guilt in Courts, the only saving clause added to the confessions contained in Exhibits H. and M. was that he did everything under my instructions. It is strange that the Judge should have rejected Exhibits H. and M. as being irrelevant.

(6) How is the position of the accused improved by the rejection of these two Exhibits? not in the least. The accused's confession of guilt remains unchanged and unshaken. If he had taken the effect of these two Exhibits, while writing his judgment, he would not have made the unwarrantable remarks against me in his judgment.

Reason why the accused implicated me.

VIII. I beg leave to state why the accused implicated me long after Exhibits H. and M.

(1) I was transferred to Chickmuglur in 1901. After I took charge of my post, I learnt that some citizens of Chickmuglur, at the instigation of some mischief-mongers, had sent a petition to Government asking them *not to send me there*, (*i.e.*, even before they had seen me) because my brothers, as *Coffee Agents*, had dealings in the Districts of Kadur and Hassan. A few weeks after I took charge, I had to telegraph to my brothers that Mr. *Coffee-planter* C. Srinivas Rao's financial position was shaky and debts to the extent of several thousands of Rupees due by him to my brothers, must be recovered soon. Accordingly my brother came up, put on pressure on Mr. Srinivas Rao, and recovered most of it from him; ever since Mr. Srinivas Rao has borne an enemity towards me and which he was exhibiting whenever the least opportunity occurred.

(2) Besides this, during my tenure of office in Chickmuglur, Mr. Srinivas Rao has been found to be mixing up in Metings held by the Mahomedan Community of Chickmuglur, unreasonably protesting against the reasonable sanitary measures adopted during the late *Cholera* Epidemic by Mr. Sparkes, under my advice, and petitioning the Government for my transfer as well as the transfer of Mr. Sparkes.

(3) Mr. Staggs, the Head-writer of the Deputy Commissioner's Office, is a recent addition to the list of my enemies in Chickmuglur. Mr. Staggs became my enemy, because I demanded my fees, for professional attendance on his wife (during May and June 1901). As he refused to pay I was obliged to file a suit against him for its recovery in October 1901. After I filed the suit and while the suit was pending, Mr. Staggs petitioned Mr. Sparkes to report the matter to the Senior Surgeon and to get an order that I was not entitled to my fees. Mr. Sparkes wrote to me on 16th November, 1901, asking me if I had obtained

Government sanction for demanding fees. I replied, that the authority quoted by him did not apply to me and that I was entitled to charges. Whereupon Mr. Sparkes wrote to the Senior Surgeon on the 18th November, 1901, stating in the concluding Para. thus :—" In conclusion, I would bring to your favourable " notice, the good work done by Dr. Fernandes during the last " outbreak of Cholera in Chickmuglur and for which he has my " best thanks, but at the same time, I would earnestly request " you to transfer him, if possible, and to send some one in his " place less grasping for his fees and for the good of the public " at large." The Senior Surgeon did not pass any final orders on this Correspondence and Mr. Staggs' attempt, to get excused the payment of the fees, naturally failed.

(4) My name, for the first time, was implicated by the accused in his written statement filed before the Committing Magistrate on 7th July, 1902, and after he had been in the hands of the *Police* for some time.

(5) I may here be permitted to submit that the Police acted very unfairly towards me in this case. To instance one circumstance, the Superintendent of Police stoutly refused and protested against the production, to the Sessions Court, of the false bills prepared by the accused during the time Messrs. T. S. Nanjappa and C. A. Nanjappa acted as District Surgeons, which were in his custody and upon which large sums of money had been drawn and misappropriated, and it was only when the Public Prosecutor vigorously demanded their production to show the Court the enormity of the accused's offence, by proofs of long continued swindling and when the Judge peremptorily ordered their production, the Superintendent reluctantly produced them, loudly remarking at the time that the Public Prosecutor was trying to screen me and I was an accused person. This observation created a scene in the Court and the Judge had to reprimand the Police. That the Police wanted to deprive me of a weapon in my favour, *viz.*: that the accused had carried on malpractices in the days of other officers also, though the object of the Public Prosecutor was to place before the Court the enormity of the prisoner's offence in its full extent, will show the Government what a powerful combination there was to ruin me.

(6) The object of the Police seemed to have been not so much to bring to light the gravity of the accused's offence by co-operating with the Public Prosecutor but to parade all my irregularities, as if I was the accused in the case.

(7) Another instance showing the great interest, which the Police had taken regarding me, is furnished in the evidence of Kidar Khan, the present Hospital contractor, both before the Committing Magistrate and the Sessions Court. Before the Magistrate he stated :—" I did not state before the Police that " Dr. Fernandes said, that since you commenced the contract, " papers not sent up, so sign four blank papers and we will send " them up. I have stated to the Police that the writer was " paying me the money; when money was paid, myself and " accused only were present. I never troubled the Doctor for " the bill money. I was demanding the writer only. I was not " informing the Doctor what amount was paid to me. I was " giving the bills to the writer."

In the Sessions Court he stated :—" I gave four blank " papers signed to the writer; he said we must prepare bills on

" these and send them to Government, we have to add burial, " message and other charges other than the articles supplied by " you ; we must so prepare and send three bills to Government " but if you give me four papers signed and if then one is spoilt, " we shall have three papers signed by you, which would suffice " to serve our present purpose and so I gave four blank papers " signed. I have stated this before the Police I have not " stated before the Police that I gave one blank paper signed by " me to the Doctor. I have stated I gave four to the accused."

(8) Kidar Khan had nothing to gain but perhaps everything to lose by making this statement before the Magistrate, so materially differing from his alleged statement before the Police.

(9) The Police thought that I was in the position of an accused. Under these circumstances the emphatic denial by Kidar Khan, of having made those damaging statements before the Police, will show the Government the powerful combination there was in getting up evidence against me.

(10) After the complaint was filed against the accused writer before the Magistrate, it appears that there was a Meeting of Lawyers in Chickmuglur ; that Pleader Mr. Srinivas Rao, was present at it ; that one of the members present observed that the whole blame should be thrown on me; that another observed that both Mr. Nanjappa and myself should be involved or made accountable for the defalcations and that Pleader Mr. Srinivas Rao said that he would not appear for the accused, if Mr. Nanjappa's name should be implicated; all these facts are sworn to by Pleader Mr. Krishnaswami Rao, 2nd witness for the defence itself. The Lawyers' council shows the powerful combination against me.

(11) As mentioned at the said Meeting, Mr. Srinivas Rao, Pleader, did actually appear for the accused Krishna Rao and my name was implicated for the first time, in the written statement filed by the accused before the Committing Magistrate.

EXPLANATION.

) Government
., Part I.

IX. (1) That I instructed the accused to overdraw a sum of Rs. 121-2-0 in March 1902, and that I assured him that I would return to the charge of the hospital before the end of the month (*i.e.*, March) is absolutely false. I was transferred to Mysore for six months and the accused, as writer was aware of the period for which I was transferred. That I had no intention of returning to Chickmuglur is evident from the fact of my having refused to vacate the Civil Surgeoncy of Mysore in April 1902. There was correspondence on this matter and I enclose copies of it :—

[ENCLOSURES.]

MYSORE, 7*th April*, 1902.

To

LT.-COL. PERCY H. BENSON, M.B., I.M.S.,
SENIOR SURGEON AND SANITARY COMMISSIONER,
Mysore Government, Bangalore.

DEAR SIR,

You will see by the note enclosed herein that Mr. Achyuta Rao intends returning to duty immediately. I shall be put to much inconvenience,

if I have to return before five months, I had reason to expect to remain in Mysore. I think I am also entitled to some consideration, seeing that I have served in the Mulnad nearly eleven years. If it is not convenient to permit me to remain here, I beg you will find employment for me in Bangalore.

Yours faithfully,
(Signed) A. S. FERNANDES,
Civil Surgeon.

MYSORE, *8th April*, 1902.

DEAR MR. ACHYUTA RAO,

I am sorry to find that you intend to return so soon, as it will greatly inconvenience me to leave Mysore at such a short notice. Since you have been ill yourself, would it not be advisable for you to seek a change for the remainder of the six months in Bangalore?

Yours sincerely,
(Signed) A. S. FERNANDES.

Far from having any idea of returning to Chickmuglur, I requested the Senior Surgeon to retain me in Mysore or transfer me to Bangalore.

(2) The accused evidently concocted the story of my assuring him that I would return by the end of the month, on the basis of my visit to Chickmuglur for my private work as well as to see Mr. Nanjappa, *as per his request*. Mr. Nanjappa admitted in his deposition having written to me to come up.

(3) Again as to the statement of the accused that he paid me Rs. 121-2-0 when I had gone to Chickmuglur on 28th March last, I emphatically deny it. The accused in para. 9 of his written statement, filed before the Committing Magistrate, and in his oral statement before the Sessions Court, says that after paying the Contractor and Hospital servants, he paid the balance to me; but these statements are contradicted by the contents of Exhibit No. 6, which he has admitted in his statement before the Sessions Court.

(4) Exhibit No. 6 is the Memo. drawn by Col. Benson himself in Bangalore on 10th May, 1902.

(5) The contents of Exhibit No. 6, so far as they are known to me are these:—That the accused carried out the instructions of his superior officer, that certain articles which Dr. Fernandes used to purchase were included in the bills, that regarding the last bill signed by Mr. Nanjappa, the extra amount of Rs. 121 or thereabouts was received by the accused and a part of it nearly Rs. 75 was paid to certain shop-keepers on account of Dr. Fernandes' bill and the balance was with him and as to the payment of Rs. 75 to the Marvari, he is not sure. This Memo. was drawn by Col. Benson on 10th May, 1902, and if he had really paid me Rs. 121-2-0 on 28th March, 1902, why did he not say so before Col. Benson, and why did he say he paid Rs. 75 to the Marvari and *the balance remained with him*? It is not shown to which Marvari he paid Rs. 75 and he himself makes a very doubtful statement in Exhibit No. 6, about the payment of this amount. It will thus be seen from his contradictory statements that he is not worthy of belief.

See Government Memo., Para. II.

X. (1) As I have been a widower and had none to manage my household except my servants, I thought it better to trust the writer rather than my butler. I was therefore in the habit of leaving with the writer a portion of my pay every month for

my household expenses. The monetary transaction, which existed between myself and the accused, related only to my private money. It is false, that I drew any money from the accused out of the monies, that the accused says he overdrew from the Treasury. In fact, the accused admits and says clearly that Exhibits 12 to 41 refer to money deposited by me with him for my private expenses. This is what the accused says in his statement before the Sessions Court: "It "is not true that he (Dr. Fernandes) left a permanent advance "of Rs. 100 every month. Occasionally during his absence "*he used to leave with me* 50 *or* 60 *Rupees for meeting his* "*private expenses.* The chits and letters produced yesterday "in Court (Exhibits Nos. 12 to 41) were addressed to me by "Dr. Fernandes, *that I might pay his private bills, etc., from* "*the deposit of* 50 *or* 60 *Rupees that he used occasionally to make.* "It is not true that he made any settlement of accounts with "me before he left for Mysore. *He owed me some money,* "*which he promised to settle after going to Mysore. He still owes* "*it to me.* I cannot say how much, it may be 50 or 60 Rupees." Thus it is clear that the four letters and twenty-four chits do not, according to accused's own admission, relate to the monies embezzled. The very fact of my having sent these open slips shows my innocence, unless it can be supposed that I was intentionally preparing a rope to put round my neck, by putting dishonest transactions in black and white, and the very fact of his having carefully preserved these, admittedly harmless slips for the last so many years, ought to show that he had long contemplated a defence against his malpractices.

(2) Then there remains only four letters out of eight referred to in the para. under reply, *viz.*, Exhibits 7, 9, 10 and 11.

(3) Exhibit 7, if I remember the contents rightly, is a letter sent along with hospital peon Arunagiri, who had accompanied me to Mysore, when I went there on transfer. I wrote this letter both with a view to prevent peon Arunagiri demanding extra money from my private funds for trainage, etc., from the writer and to intimate to the writer that I would send my batta bill to be cashed by him. It is not improper to have batta bills cashed through his subordinate, when an officer is transferred from one place to another. Thus it will be seen that there is no improper monetary relationship indicated by this letter between the accused and myself.

(4) As regards Exhibit 11, if I remember the contents rightly, I beg to submit that my sending a paltry sum of Rs. 30 in my niece's name on 18th March, 1902, for a sadi to be presented to the writer's daughter at her wedding is neither strange nor unusual, nor does it show any familiarity other than that a poor deserving clerk, as I thought him to be then, and who was doing my private work also, deserved some present at the 1st wedding in his house.

(5) As regards Exhibits 9 and 10, I shall explain them in my answer to para. 4, where these two letters are referred to in para. XII (1, 2 and 11) respectively.

See Government Memo., Para. III.

XI. I deny that any bill or return was ever prepared in my bungalow at any time and it is absolutely false that any correction was made under my instructions, with a view to enhance the amount. I also deny that I either gave any authority to the

writer to include in the bills my private purchases or that the writer did include my private purchases with my knowledge. It is also false that I misappropriated any money sanctioned for clothing and other indents.

See Govt. Memo., Para. IV.

XII. (1) Of the two letters which are said to show "something more than ordinary familiarity," Exhibit 10 was written to the accused as soon as I heard from Mr. Nanjappa by letter about alterations. As I had already applied only for 3 or 4 days leave to go to Chickmuglur on my own private work in connection with Mr. Staggs' case, etc., and could not afford to stop in Chickmuglur for more than a day, I asked the writer in the letter to have books, bills, etc., ready at the Travellers' Bungalow, where I intended to stop. *As I received a letter from Mr. Nanjappa*, (as admitted by him in Court and referred to in the judgment, Para. 10, where Exhibit I. is discussed) before I left for Chickmuglur, my visit to Chickmuglur was therefore a combined one; *i.e.*, to attend to my private work and to see what the matter was with the hospital bills.

(2) I venture to say that it is not going out of the way on the part of Mr. Nanjappa to inform me of what he had observed nor was it in any way objectionable on my part thereon to have written to the accused to bring the books, bills, etc., to me. I wrote this letter to the accused to save time but notwithstanding my letter the writer did not come with books, etc., to the Travellers' Bungalow. He only came and saw me late in the evening. When I asked him the reason, he said he was engaged in his house about his daughter's wedding. Therefore this letter too I submit neither shows ordinary familiarity nor anything more.

(3) As regards my getting duplicate copies made, I submit that the copies were made in a room in the Travellers' Bungalow by the accused and the Hospital Assistant on the 29th March. Mr. Nanjappa had come to the Travellers' Bungalow on the 29th, he was in the room where the copies were prepared and the Hospital Assistant who was present at the preparation of the copies swears that "Mr. Nanjappa looked into the copies prepared and signed them there." Mr. Nanjappa states in his evidence before the Sessions Court: "On the second day, I did go into the "room where the bills were being prepared. Accused and "Lakshminarana Iyer were present. I sat in the room for a "few minutes." All this while I was engaged in talking to officers and other gentlemen who came to see me and in giving instructions to Counsel for preferring an appeal against the Munsiff's Judgment in Staggs' case. All that took place was that true copies of the office copies were ordered by Mr. Nanjappa and by myself to be prepared and they were accordingly prepared by the accused and the Hospital Assistant. I therefore submit that I myself did not specially get copies made as observed.

(4) The circumstances under which the duplicate copies were made, although the office copies differed from the Hospital Registers, are these:—When I went to Chickmuglur on 28th March on receipt of Mr. Nanjappa's letter, I saw him in his house. I asked him what the matter was; he told me that the Senior Surgeon had asked for duplicate copies of four bills that ought to have been sent to him with vouchers and he also told me that there were some alterations and erasures in the office

copies of the bills and that he had written to the Senior Surgeon trusting the writer that the bills *had been sent*, but when the Senior Surgeon wrote back to send duplicate copies with vouchers and tappal book, he looked for the tappal book and found it was not brought up to date and *without looking into it he had written to the Senior Surgeon and that he was afraid he may be censured for it*, and requested me to take the cover containing the bills and hand it to the Manager on my way to Mysore, asking him at the same time not to press for the tappal book. Then we both went to the hospital, where he showed me the office copies of bills, which contained some alterations and erasures. And I said they look "suspicious," adding at the same time that as I would be there only for a day and that I had plenty of work for that day and as I myself could not go over the thing and decide and come to any *definite* conclusion without the Abstract Contingent bills, which alone could show the amount actually drawn and copies of which were not in the office and as the Government Treasury was also closed for the Easter holidays, I advised Mr. Nanjappa to send for A. C. Bills, examine the Hospital Accounts in detail and then report the matter to the Senior Surgeon. I told him I could not myself look into the matter as I had no time and as I was not in charge of the district, and then asked him what he would do for the duplicate copies required. He said he would in the mean time have the duplicate copies made and send them to the Senior Surgeon and then enquire into the matter and report. Then again he said he would send the books and papers to the Travellers' Bungalow with the accused and Hospital Assistant, and that he himself would follow soon after. One of the hospital servants brought over the books, etc., and I directed him to place them in the next vacant room. At that time, neither of us had any knowledge that defalcations had taken place though we became aware of apparent alterations in the bills and our suspicions merely were awakened. Our concern then was merely to satisfy the Senior Surgeon's urgent requisition for duplicate copies and I expected that Mr. Nanjappa would act on my advice and call for the Abstract Contingent Bills, copies of which were not in the hospital; and after careful enquiry, report matters to the Senior Surgeon if necessary.

(5) As regards the observation that I got the inaccurate copies signed by Mr. Nanjappa under *false assurances*, I beg to submit that Mr. Nanjappa himself does not say that I gave *any false assurances;* on the contrary, he says before the Sessions Court that he signed the duplicate copies with the knowledge that they did not tally with the registers, and therefore I submit he knew the duplicate copies to be inaccurate while signing, *i.e.*, they did not compare correctly with the registers but were believed to be true copies of office copies.

(6) The knowledge of the inaccurate condition of the duplicate copies, on the part of Mr. Nanjappa negatives the assumption that he signed them under *false* assurances. The fact of Mr. Nanjappa having signed the duplicates with the full knowledge that they did not tally with the registers and having forwarded them to the Senior Surgeon with a covering letter addressed by himself, which it is not said he also signed under *false* assurances, shows that he wanted to comply first with the urgent requisition of the Senior Surgeon for duplicates merely, as stated by me in my evidence, and then enquire into the matter,

as advised by me. If Mr. Nanjappa had no concern whatsoever with the preparation of the duplicate copies and sending them to the Senior Surgeon, what was to have become of the Senior Surgeon's docket calling for duplicates and tappal book? He was bound to have prepared and sent the duplicates and then made an enquiry and report or to have written at once intimating that he could not send the duplicate copies, as there were alterations and that he was making an inquiry. Mr. Nanjappa adopted the former course.

(7) As to the observation, that I took the inaccurate copies and delivered them to the Manager of the Senior Surgeon's office knowing them to be false and introduced them into the Senior Surgeon's office, I beg to submit that both Mr. Nanjappa and myself knew the copies to be only inaccurate copies at the time (as not tallying with the registers) and not *false* bills as observed. Mr Nanjappa himself says before the Sessions Court on this point thus: "I did not know anything about the over-"drawal of the money. I only noticed some alterations in the "office copies of D. C. Bills and Registers. *I did not suspect* "*then any money had been overdrawn. When Dr. Fernandes* "*came to Chickmuglur on my requisition* and until he returned "to Mysore, all this while I did not know that any money had "been overdrawn" *nor was I cognizant* of the fact that monies had been overdrawn. He also admits that no office copies of Abstract Contingent Bills are kept in the Chickmuglur Civil Hospital and it is a fact. So there was nothing to show to us then, that any money had actually been overdrawn, whatever might have been our suspicions and whatever might be our conviction *now* that defalcations had taken place in respect to the said bills, after coming to know subsequently of the subsequent defalcation in respect to the Abstract Contingent Bill for March 1902 (Exhibit D.), and after becoming aware of discrepancies and irregularities that were apparent in the Court enquiry.

(8) I handed the cover over to the Manager at the request of Mr. Nanjappa. I may here submit that the requisition from the Senior Surgeon's office for duplicates of D. C. Bills, either not received or missing, was not uncommon, though I am not in a position to say how often such requisitions were made and complied with. I may presume that such requisitions must have been sufficiently numerous to attract the attention of the Government, as indicated in sub-para. 3. of page 9 of Government Memo. and so this requisition made in connection with the October, November and December 1901 and January 1902 bills did not in itself create any special suspicion and alarm.

(9) I returned to Mysore with the full belief that Mr. Nanjappa would enquire into the matter and report. But when I met him in Bangalore on the 14th April, 1902, and asked him whether he had made enquiries and reported, and on his saying "No," I told him that the fact of alterations in the previous months' bills should also be brought to the notice of the Senior Surgeon, as it was certain that the writer, who overdrew money in the bill for March might have similarly done so in the previous months' bills, in which we found alterations. I also told him to get an explanation from the accused in the matter at once.

(10) Accordingly Mr. Nanjappa mentioned the fact of the alterations in the previous months' bills in the report sub-

mitted by him. I also made a similar report to the Senior Surgeon (*vide* Exhibit A. A. B. of 17th April, 1902). Mr. Nanjappa has also stated in his evidence that I had advised him to get an explanation from the accused at once. Therefore, I humbly beg to submit that I did not take immediate action against the writer until 17th April, 1902, as I waited for the result of Mr. Nanjappa's enquiry, he being then in charge of the District. The reason why Mr. Nanjappa denies my having advised him is, that he is as much playing to the tune of my enemies as the accused. That Mr. Nanjappa is doing so is evident from the fact of his having produced Exhibit No. 6, without being summoned and from his having made damaging statements against me in the Sessions Court for the first time, as already pointed out.

The declaration of Pleader Mr. Srinivas Rao at the Lawyers' meeting, that he would not appear for the accused if Mr. T.S. Nanjappa should also be implicated, throws a flood of light on the strange conduct of Mr. Nanjappa towards me, as Pleader Srinivas Rao did appear for the accused, both before the Committing Magistrate and the Sessions.

(11) As regards the letter without date, (Exhibit 9) referred to in the para. under reply, I wrote it in the ordinary course, there was nothing in it to show any undue familiarity, as I had not then even the slightest idea that the writer had in any way swindled Government money.

See Government Memo., Para. V.

XIII. (1) I did not state before the Committing Magistrate that my visit to Chickmuglur on 28th March, 1902, was not made on account of D. C. Bills, as stated in para. under reply, but I made the following statement: "When I was in Mysore, "Mr. Nanjappa *wrote to say* that there was a reminder from the "Senior Surgeon's office calling for the bills and asked me to "come over to Chickmuglur for a day, if possible." I wrote back to say that "I intend coming to Chickmuglur during the "Easter holidays for my Civil case and other private work and "that I would be here." So I went to Chickmuglur on the 28th March. In cross-examination, I have stated the following: "I came to Chickmuglur for my own work and thought also of seeing Mr. Nanjappa, *as he wanted me.* I beg to submit that Mr. Nanjappa does not say that I visited Chickmuglur on 28th March on account of D. C. Bills alone—hence Mr. Nanjappa does not contradict me in this matter.

(2) As regards my evidence that at the special request of Mr. Nanjappa that I delivered the fair copies of the bills to the Manager of the Senior Surgeon's office, I submit it is true—I am sorry to say that Mr. Nanjappa has not adhered to the truth in this matter as in other points in this case.

Point (1). Mr. Nanjappa says before the Committing Magistrate "Dr. Fernandes got the bills prepared that day and "the next day. The accused and Hospital Assistant Lakshmi-"narana Iyer (both) had been there." But before the Sessions Court he says "I have stated that Dr. Fernandes prepared the "bills on the first day and this assertion of mine is based on the "statement of Dr. Fernandes alone." Whereas Hospital Assistant Lakshminarana Iyer, 3rd witness for the defence, says "Mr. Nanjappa asked me to go to the Travellers' Bungalow. I "went there. Copies of D.C. Bills were prepared in one of the "rooms on the second day of Dr. Fernandes' coming to Chick-

" muglur. On the first day I went to the Travellers' Bungalow, " Dr. Fernandes told me there was no use coming *without the* " *writer*, so I went the next day."

Point (2). Mr. Nanjappa in his evidence says " I brought " them (copies of D. C. Bills) with me from the Travellers' " Bungalow to the hospital and I signed them in the hospital " and sent them through Lakshminarana Iyer to be given over " to Dr. Fernandes." But Hospital Assistant Lakshminarana Iyer says that " Mr. Nanjappa came into the room of the " Travellers' Bungalow, where the bills were being copied, saw " them and signed them there."

Point (3). Mr. Nanjappa said in his re-examination before the Sessions Court " there is no tappal book kept." The accused says in his statement before the Sessions Court " tappal " book is maintained in the hospital, it was not brought up to " date."

Point (4). Mr. Nanjappa stated before the Sessions Court in his cross-examination thus: " *I questioned the accused* " *on the matter* and he replied that the alterations were being " made by him, as he had to meet other charges than the " hospital ones, *viz.*, pay other bills besides hospital ones, *i.e.*, " he mentioned Dr. Fernandes' name." The accused in his statement before the Sessions Court says, " I do not know what " suspicions were entertained by Mr. Nanjappa with regard to " the bills P. and U. and why he sent for Dr. Fernandes. *Had* " *I been questioned by Dr. Nanjappa*, I would have explained " all about them to him." Surely the accused could not have said to Mr. Nanjappa that he had to pay hospital as well as my bills, when he was never questioned by him; moreover, Mr. Nanjappa himself in his letter (of which Exhibit No. 1 may be a draft) to me says that " the writer is unable to explain." Again in his evidence before the Committing Magistrate, Mr. Nanjappa never said a word about the accused having told him that he had to pay hospital as well as my bills and Mr. Nanjappa stating this damaging fact for the first time before the Sessions Court, after the accused had implicated me before the Committing Magistrate, clearly shows that this damaging statement was made against me with a view to lend support to the accused's statement.

It was not necessary then

Point (5). Mr. Nanjappa says in his cross-examination that " P. and U. were with me before Dr. Fernandes came and it " is in these that I noticed the alterations. After Dr. Fernandes " came to Chickmuglur, there have been further alterations and " erasures in one of them. I remember that in P. under the " Diet head, figures are erased and new figures inserted. In U., " the number against Full diet and other diets is erased and " other figures are added " and in cross-examination he says " I " came to know that there were subsequently some further alter- " ations and erasures in the office copies P and U. Some days " after I signed, when I went to Bangalore for reporting the " defalcations in March, I had noticed the further alterations and " erasures in P. and U. The original alterations have all been " erased and fresh figures are put in and so I am not in " a position to say what were the original alterations and what " were the subsequent ones. *I have not stated this fact to any-* " *body till I deposed here.*" Not only Mr. Nanjappa did not

mention the subsequent alterations before the Committing Magistrate but also never mentioned it in his Report to Col. Benson made on the 15th April while reporting the defalcation of March 1902. He simply said therein, that he observed alterations and erasures in previous bills.

Point (6). When Mr. Nanjappa was asked whether he made any allusion to his not sending the tappal book along with the duplicate copies, given to me to be delivered to the Manager of the Senior Surgeon's office, he made the following statement: "In the reply, I have made no allusion to the tappal "book. There is no tappal book kept. I did not intimate to the "Senior Surgeon that no tappal book had been kept. I looked "for the tappal book after I received the Senior Surgeon's "reminder. I was *bound to have informed the Senior Surgeon* "*something or other about the tappal book. I cannot assign* "*any reason whatever for not having alluded to it in my reply.*" This shows he did not like to give out the truth.

Point (7). Thus the Government will see that the evidence of Mr. Nanjappa is contradicted in many particulars, and made improbable by his own conduct. It is true that at the special request of Mr. Nanjappa, I handed over the cover containing the duplicate copies of the bills to the Manager of the Senior Surgeon's office.

Point (8). The reason for Mr. Nanjappa especially requesting me to hand the cover personally was, that I should speak to the Manager not to press for the tappal book, as he Mr. Nanjappa said that on his writing to the Senior Surgeon that he had sent the fair copies by post, the Senior Surgeon had asked him for the tappal book also. That Mr. Nanjappa was very solicitous, that he should not be pressed for the tappal book any further is evident from the fact of his not having made any allusion at all to it in his reply to the Senior Surgeon, while sending the duplicate copies.

The Government will pardon me for entering into such a detailed discussion of Mr. Nanjappa's evidence, as I wish that from his position and standing alone, no inference should be drawn that he always adhered to the truth. And the Government will also kindly bear in mind, in valuing his evidence, that he also, though in a smaller degree, is in the same boat with me, as regards the fraudulent bills drawn during his former tenure of office as District Surgeon.

See Government Memo., Para. VI.

XIV. (1) As regards Banniram's bills, my explanation is very simple and I hope it will be satisfactory. They are undoubtedly my private bills and were settled with my private money. If I had used Government funds for paying them, the first thing I would have done would have been to destroy them; not to keep them amongst Government records. I would have substituted imaginery items to make up the total in the office copy of the D.C. Bill. There is a certain amount of precaution, which even an ordinarily educated swindler, would adopt to cover his dishonesty and it is impossible to suppose that any man could be so simple, as to preserve amongst the Government records in an hospital, where there were so many subordinates, such damaging proofs. Though these two bills Rs. 30 and 27 are mentioned in the office copies, the writer was too clever to insert them in fair copies for fear of a scrutiny and detection in the Senior Surgeon's office.

This explanation will to a large extent apply to the office copies of several other D. C. Bills also, where *prima facie* objectionable items were entered. When the bill was brought to me in Marwaree, I remember having asked my writer to make an English translation; and having noticed certain overcharges in articles and prices, I corrected some of the items in the bill.

(2) If I was a party to the fraud, the objectionable items referred to in the Government Proceedings would not have appeared and there would have been no variations between the items in the fair copies of the D. C. Bill, submitted to the Senior Surgeon's office, and the office copies. There would have been no occasion for erasures, alterations or pencil writings in the office copies; if the accused, as stated by him, prepared these false bills in my Bungalow under my instructions, there would have been no necessity for these subsequent alterations, as under a pre-concerted arrangement of details, we could have prepared a complete draft without any necessity for subsequent alterations. As for several entries being in pencil in some bills, I beg to state as far as my recollection goes, that when I remarked about these pencil entries, he replied that he would go through the bill again after my initialling it, to verify that he had not made any accidental errors, with which explanation I was satisfied at the moment.

(3) From my position as Civil Surgeon, I could have manipulated the Hospital Registers also to be in accord with the D. C. Bills.

(4) That there was carelessness on my part, I am free to admit, I trusted the writer a great deal too much and without scrutiny signed the D. C. Bills and if I may be pardoned for venturing to remark, perhaps very few heads of offices in my department as well as other departments scrutinize such bills placed before them in the ordinary routine of office work. I submit this remark not as a justification for my neglect of duty.

(5) In most cases the draft bills were altered after my initials were obtained, as the erasures and alterations will indicate; and when fair copies were placed for my signature, I naturally thought that they were correct copies of the draft bill, as initialled by me.

(6) That the accused has obtained the signatures of Messrs. T. S. Nanjappa and C. A. Nanjappa also to false bills during their incumbency as Civil Surgeons during my absence, shows that he cleverly managed to get signatures of the Officers during the moments, when they were least likely to spare any time for checking the bills.

See Government Memo., Para. VII.

XV. The bedding and clothing book of the Civil Hospital would have thrown light upon what was supplied to the hospital on the indent for Rs. 488-8-0 for the year 1900. The late contractor's brother having signed the receipt, he should have been examined, as he was the man who gave the receipt for the money and not the late contractor—as the purchases were not made from the contractor, his order book will not contain those articles, as they are not the ordinary articles supplied by the contractor every month. I remember having asked the contractor's brother to bring some Marwadi cloth merchants to make purchases for the Civil Hospital. I bought from one of these merchants articles

to the value of Rs. 102, which was paid to him through the contractor's brother, for which a separate receipt was obtained from the merchant. As the other things, that were required, were not available in Chickmuglur the contractor's brother offered to get them from Bangalore, etc., if he was paid the money. The balance of the money was paid to him and he procured the articles and as the whole transaction took place through him, the writer must have got a receipt from him, *i.e.*, the special contractor, the brother of the hospital contractor, for the full amount. The hospital stock book will show all the articles purchased.

(2) Apparently it did not suit the purpose of the Police to offer the hospital stock book in evidence, which would have shown all that had been purchased for the hospital for Rs. 488-8-0, sanctioned that year, when they produced Marwadi Shirajee's bill for Rs. 102 and odd; as they wanted to create an impression that the rest had been misappropriated. This is another instance in which the Police had acted unfairly towards me.

(3) The Judge observes "5th witness Hindojee's (for "the defence) book shows the sale of certain articles of bedding "in the same month. He is stated to have sold them for the "private use of Dr. Fernandes." This, Hindojee himself admits in his cross-examination, "my partner Shirajee sent the articles, "I do not know personally;" so the witness has no personal knowledge of the sale of the cloths or for whose use they were purchased. The Judge has not cited any evidence that Hindojee sold the cloths for my private use nor do Hindojee's accounts show that the cloths were purchased for my private use. If the Judge had taken the trouble to know the nature of the articles, *viz*, a large number of ordinary sadies for Rs. 1-8 or Rs. 2 value, a large number of common bed sheets for patients, many yards of Turkey red cloth for patients' punchays, common white drill for patients' coats and caps mentioned in Hindojee's accounts, he would have seen the purpose for which they were bought:—so the use of the expression "for the private use of Dr. Fernandes" has no foundation on fact.

(4) Indents for bedding and clothing are sent once in two years and from September 1900, till I was in charge of the hospital (19th February, 1902), I did not submit any fresh indent.

(5) I did not make the purchases through the then hospital contractor Habibula, so his account book cannot show the sale of the bedding and clothing. The hospital contractor's brother, through whom these special articles were arranged to be purchased, has not been examined as a witness and the hospital contractor's denial cannot effect the genuineness of the transaction. Moreover the hospital contractor was fined twice or thrice by me and was dismissed in 1901.

See Government Memo., Para. VIII.

XVI. As the writer used to disburse money, he used to obtain vouchers from the contractors and any difference between the vouchers and the contractor's books must be accounted for by the writer.

See Government Memo., Paras. IX and X.

XVII. I respectfully beg to state, in regard to this para., that contractor Kidar Khan has stated neither in the Magistrate's nor in the Sessions Court, that I took his signature to any pieces of blank paper. This is what the Police had endeavoured to make him say but when he denied before the Magistrate of having made

any such statement before them, they went so far as to threaten to prosecute him for perjury.

It was the writer, who obtained all the receipts, as he, had been entrusted with the duty of making all disbursements. I never examined the receipts, so they do not bear my initials. The writer used to get vouchers but never used to bring them for initials.

See Government Memo., Para. XI.

XVIII. The red ink corrections in the bill for September 1895, which however is not before me now, must be mine and must be proper corrections lessening the amounts. I never made any alterations or additions in order to enhance the amount. If such should exist, it must be the act of the accused. I am sure I have never totalled the figures of any of the bills—therefore the total of the bill in question cannot be in my handwriting.

See Government Memo., Para. XII. Sub-para. (1.)

XIX. (1) (*a*) No printed Contingent Registers have been supplied to the Civil Hospital, Chickmuglur, nor to any of the other hospitals. When I took charge of Chickmuglur, only manuscript books were being used.

(*b*) The missing D. C. Bills must have been removed by the accused to his house and concealed, as in the case of those, which he produced from his house at the instance of Mr. Nanjappa, or destroyed by him. As for the In and Out-patients' Registers prior to 1895, as well as Contingent Register prior to 1897, they must be in the hospital office.

Sub-para. (2.)

(2) *I have not the original bills before me;* such of the alterations, corrections and additions, which may not be in my handwriting, must be the doing of the accused, of which I know nothing.

Sub-para. (3.)

(3) I had not the time to see to the correctness or otherwise of the totals; I had more important work to attend to. I therefore relied on the statement of the writer that it was all right, for aught I know the totals may even have been altered, after my signature was obtained.

Sub-para. (4.)

(4) From the statement sent with the Government Proceedings, I find that the office copies of the D. C. Bills for August 1899 and June 1900 only, do not seem to bear my initials in the course of 5 years. I have not the originals before me and if these are genuine office copies, the writer may not have brought them to me for initials; if he had brought them to me, I would have initialled them. That the omission to initial these two office copies must be due to the carelessness or otherwise of the accused, inasmuch as out of the three months (March, April and May 1898, that Mr. T. S. Nanjappa acted for me, Mr. Nanjappa has not signed the office copies of the D. C. Bills for two months (April and May), as shown in the statement above referred to.

Sub-para. (5.)

(5) The writer used to bring papers and bills for initials and signatures in the hospital, when my hands were full of work and when I was very busy and I must have initialled these bills as a matter of routine, after asking the writer, if they were all right. I never noticed these objectionable items when I initialled them. The objectionable items may have been inserted subsequent to my initials and I never passed these objectionable items. The very fact of the extremely objectionable items, refer-

(6) continued

The object in sending these detailed contingent bills with diet rolls every month to the Senior Surgeon's office is that their correctness in every particular might be checked. The diet roll gives the total number of in-patients treated during the month. Speaking generally a certain number of in-patients treated during a month will in all the district hospitals of the State, Bangalore and Mysore perhaps excepted, give an average expenditure per head, which will fairly approximate to each other.

This being so, I naturally concluded that had there been any excess of expenditure in the hospital at Chickmaglur without a corresponding increase in the number of patients to account for it, the Senior Surgeon's Office would have asked me for an explanation of the increase. And since there was no such explanation asked for, I concluded that every thing was all right and my suspicions were not aroused that anything was going wrong and none the less were my suspicions not excited, because three other medical officers, who acted as Civil Surgeons and who had the same responsibility as I had, discovered nothing wrong and had no suspicions that there was anything wrong.

Why the Senior Surgeon's Office failed to notice the non-receipt of these bills for two years, it is impossible for me to say. But the fact that no bills were received during that time and consequently no bills were checked and no increase of monthly expenditure noticed and as a natural result no explanation asked from me, placed me at a very great disadvantage and I may respectfully submit that the Senior Surgeon's Office is largely, if not equally responsible for what has occurred.

ring to Banniram and Mrs. Fernandes, will show that I could not have been cognizant of them.

Sub-paras. 6, 7 and 8.

(6) From the bills, that came under my notice during the preliminary enquiry before the Committing Magistrate and the trial before the Sessions Court, I observed that whereas the office copies contained a great many items of an objectionable character introduced, to swell the amount of the sum intended to be defrauded, over and above the actual purchases, the chief items shown in the fair copies, in quantities largely in excess of what was actually spent, was in the dieting of In-patients. 90 per cent. at least of the amount defrauded was in that item, the rest being in the quantities of Bazaar medicines and hospital necessaries purchased locally. Under the rules, a Diet roll has to be submitted every month to the Senior Surgeon along with the D. C. Bill. I always took care to see if the writer spelt the names of the diseases correctly in these Diet rolls. The information furnished in the Diet roll, which has columns for number of In-patients, their admission and discharge dates; kind of diet and extras given, is an important check upon the number of diets mentioned in the D. C. Bill and this item of diet has, as I have stated above, been considerably enhanced in the fair copies of bills that came under my notice in Court. Though I invariably signed these Monthly Diet Rolls, I was surprised to hear from the Senior Surgeon recently that he had not received them from the Chickmuglur hospital for a period of two years or so. It therefore plainly appears that the accused writer had not been sending these Diet rolls, to conceal his misappropriations and all the time, until the Senior Surgeon mentioned it to me, I was fully under the belief that these Diet rolls had been duly submitted to the Senior Surgeon; and if I had been informed of their non-receipt, I would have made due enquiries and the fraud of the accused might have been detected long ago.

(7) The copy of Government Proceedings sent to me does not contain sub-para. (9).

Sub-para. 10.

(8) All these differences and discrepancies are due to the fraud of the accused and he is responsible for alterations, additions and improper corrections.

It is not the practice to attest In-patients' Registers—after once entering the names of In-patients and other details regarding their disease, discharge, etc., no other scrutiny is therefore required.

As for attestation of the Contingent Registers, the entries are made in the Registers by the Hospital Assistant in charge of the wards and daily signed by the Assistant Surgeon and weekly by the Civil Surgeon but in the absence of the Assistant Surgeon by the Civil Surgeon daily for some days, on the assurance of the Hospital Assistant.

See Government Memo., Para. XIII.

XX. (1) Excepting for the undermentioned sub-divisions of the para. for which a special explanation from me is possible, my explanation for the other sub-divisions can only be of a general character.

Sub-para. (7.)

In April and May 1898, Mr. T.S. Nanjappa was in charge.

Sub-para. (11.)

No doubt the front of the Civil Hospital was decorated on the occasion of H. H. the Maharajah's visit to Chickmuglur in

December 1898, but the cost was not to the extent of Rs. 9-12-3. It was an ordinary decoration, consisting of an arch, for which bamboos were obtained on loan from the Forest Depôt and returned after the visit was over. It could not have cost more than a couple of Rupees. The hospital contractor undertook to supply a little cloth and colored paper, so it cost the hospital nothing and the accused has fraudulently mentioned the item but cleverly omitted it in the fair copy.

Sub-para. (12.) This is Mr. C. A. Nanjappa's bill and he should have pursued the enquiry and taken action, as he remained in charge in April and May too.

(2) As regards the other sub-divisions of the para., I can submit a general explanation. The writer, taking advantage of the great trust I reposed in him and the consequent lack of personal scrutiny, has falsified accounts and cheated the Government. He has done this not only in my days but in those of Dr. Ramaswamaiyengar and Messrs. T. S. Nanjappa and C. A. Nanjappa with impunity. As stated in Government Memo. itself in para. 13, sub-para. 5, page 7: "In almost all the office copies of "the detailed Contingent bills, quantities of articles purchased "especially under diets and extras appear to have been originally "entered according to the totals made in the original registers "but subsequently altered, evidently to raise the total amount" and it appears from sub-paras. 8, 9 and 11, that he cleverly omitted in the fair copies on second consideration *prima facie* objectionable items, which he first inserted in the office copies.

See Government Memo., Page 8. Para. 7.

XXI. As regards the fair copies of D. C. Bills referred to in page 8 of the Government Memo., I beg to state as follows:—

(1) It is stated in the Memo. (page 9) that the fair copies of the marginally noted D. C. Bills "are only duplicates" but nothing is noted in the margin but on a perusal of the statement sent with the Memo, I find that under headings $\frac{D}{12 \& 13}$ and $\frac{I}{19}$ neither fair copies of D. C. Bills nor duplicates were ever received in the Senior Surgeon's Office for February, March and October 1897; April and July 1898, February to December 1899 and January, February, March, April and July 1900, *i.e.*, for 21 months and therefore I think the duplicate copies, which are said to be in existence, must necessarily refer to other months.

But in the said statement it is not stated, which of the fair copies noted, as having been received in the Senior Surgeon's Office, are fair copies and which of them are merely duplicates. In the para. under reply it is stated, that the fair copies of the marginally noted bills are only duplicates and so the originals are evidently missing, as in the months of October, November and December 1901 and January and March 1902, but the statement shows, under the heading "I," that fair copies for October, November and December 1901 and January and February 1902 were received. This is evidently a mistake. It should properly have been stated in the column "I," *duplicates* instead of *fair copies* were received.

(2) The statement embraces a period of 62 months from January 1897 to February 1902. Of these, neither fair copies nor duplicates were received for 21 months; for 5 months from

October to December 1901 and January and February 1902 duplicates only were received. Of the remaining 36 months some of them at least must be duplicates.

XXI (2) cont'd

And whatever excess, if any, was drawn in the 21 bills is fairly debitable to Messrs. T. S. Nanjappa and C. A. Nanjappa and myself.

these 21, seven relate to the time of Messrs. T. S. and C. A. Nanjappa and thus there remains a balance of only 14 bills.

(4) I do not know how many of these 14 bills are fair copies or if duplicates, whether I signed them as "fair copies" or some Subordinate Medical Officer.

(5) The accused, whose duty it was to despatch fair copies, seems to have purposely withheld sending several of them with a view to cover his fraud. He does not seem to have done this at the time of one doctor alone but throughout—from January 1897 to February 1902.

(6) If through pressure of other important work or through carelessness sometimes, I had omitted to compare the fair copies with the office copies, before signing the former, other doctors in charge too, have signed in like manner, and it cannot be said that they too along with the Assistant Surgeons, who signed 15 fair copies were party to or cognizant of the fraud, committed by the writer. This only shows how cleverly the writer had managed to hoodwink so many officers. Probably when I had the leisure to scrutinize the fair copies, the writer, instead of getting it signed by me, might have obtained the signature of some busy Assistant Surgeon.

(6) continued

Government give us an Assistant Surgeon, who amongst other things was and is authorized to take charge of everything at Head-quarters, Hospital included, during my absence from there on inspection and other duties. He is consequently competent to sign all bills and documents and for those which he signs, he, (not I) is responsible.

Out of the total of 62 months, during which the defalcation occurred, there were 62 monthly detailed contingent bills to be signed. Out of the 62 bills, 21 are missing, 5 duplicates of bills were sent to the Senior Surgeon's Office but who signed the originals of these cannot be made out and 36 remain, which can be accounted for.

Out of these 36 bills, 15 were signed by the Assistant Surgeon, who as I have said above is responsible for them, 7 were signed by Messrs. T. S. and C. A. Nanjappa and 14 remain. How many of these 14 were signed by me, I am unable to say but the probabilities are that a certain proportion of them were signed by the Assistant Surgeon, as he was always at head-quarters and I had frequently to be absent on inspection or other duty.

Looking at the matter in this light, the responsibility for the defalcations is certainly not only on me and though I am not trying to exculpate myself entirely for what has occurred, I do not wish to be made solely responsible for the faults of other officers, who are equally liable with me for this state of affairs.

(2) The remaining sum must have been overdrawn by the accused during my time. But as stated in the preceding para., the accused seems to have obtained the signatures of my Assistants to the fair copies of the D. C. Bills sent to the Senior Surgeon in May, June, July, November and December 1897; January, November and December 1898; January 1899; June 1900 and January, April, May, June and August 1901. These amount to 15 bills in all.

(3) As regards the 4 fair copies of D. C. Bills for the months of October, November and December 1901 and January 1902, which are said to be missing and the 21 bills, of which no copies are forthcoming in the Senior Surgeon's Office, it is not possible to say who signed them.

See Judgment, Para. XIII.

XXIII. (1) In regard to the remarks of the Sessions Judge about me in his judgment, I respectfully beg to submit as follows:— While admitting carelessness on my part and lack of supervision, under the palliating circumstances mentioned in para. 2 of my explanation, I beg to state that the Judge has gone very much out of his way in writing a criticism on the laxity, which prevailed in the Department under my charge, quite foreign to the issue before him. The plea of the accused from the very beginning was a plea of guilty and by implicating me he could only have sought a palliation but not exoneration of guilt. The very fact of the Judge having passed a very severe sentence, shows that he must have thought the accused deserved no leniency. Under these circumstances, it was quite foreign for the purpose of this trial, to have gone into matters so minutely, which had no bearing on the guilt or otherwise of the prisoner. While the writer stood charged for trial on 3 bills, *viz.*:—January. February and March 1902, two of which belong to my time and one of Mr. Nanjappa's time, instead of confining himself to the evidence bearing on those bills and instead of giving due weight to the plea of the accused, which amounted to a plea of guilty. The Judge evidently seemed to have thought that he had a roving commission to discuss all matters, relevant or irrelevant, outside his legitimate functions, in this case. It would have been quite enough for the purpose of this case to have stated that the lack of supervision in the Department afforded facilities for swindling Government. Most of his observations regarding me were very unfair. However justified he may be, to draw inferences from the statements made by me, in my evidence as a witness for the prosecution, he was certainly not justified in making insinuations affecting my honesty, from the statements of the accused alone and other persons examined behind my back. I beg to repeat most respectfully that, apparently the Judge had two objects in view in writing his judgment, primarily to complete a Police investigation as far as I was concerned and secondarily to adjudicate upon the accused, who was on his trial. I admit that he could legitimately have brought my laches to the notice of the Government by a Memorandum and by embodying his views from the facts elicited in the trial but I leave it to the Honorable Government to judge how far he was justified in inserting insinuations on my character in his judgment.

(2) From the concluding portion of para. 13 of his judgment, the Judge, apparently placing implicit confidence in the veracity of the accused, is satisfied that he has discovered the true key for the preparation of false bills by the accused and he

expresses himself thus:—" It may be asked and asked perti-
" nently how the vouchers were forthcoming for the excess sums
" thus drawn and the accused when questioned on the subject
" explains that the contractor used to be induced by Dr. Fernandes
" to give vouchers that might be required to support such false
" bills" and then highly satisfied with this discovery to start with in para. 14, he says, " with the above explanation it will be " easy to understand how the bills have been manipulated." I need hardly submit that this impression has given a tinge to his remarks in the subsequent paras., in which he then proceeds to discuss the evidence. Did the learned Judge, when he so unreservedly accepted the accused's statement against me, enquire and ascertain if Messrs. T. S. and C. A. Nanjappa had also induced the contractor to give false vouchers? Their bills were also before the Court and why single me out alone for condemnation.

(3) The accused attempted to prove by the evidence of a dismissed contractor (Habibula), 4th witness for defence, something regarding vouchers but the witness in cross-examination has distinctly stated thus: " I have given receipts during my " contract since 1897. I do not know, who wrote the receipts. " I do not know, where they were written. I do not know, " where I signed the receipts." Thus it is clear that this witness does not support the accused that I induced the contractor to give false vouchers. The present contractor Kidar Khan, one of the witnesses for the prosecution swears, that the writer induced him to sign four pieces of blank paper for writing receipts and he never gave any receipts to *me*, whether blank or otherwise. Thus it will be seen that the accused's statement is perfectly uncorroborated by any reliable evidence.

See Para. XVI of the Judgment.

XXIV. The Judge says " Exhibit U., is a fair copy of it, which " Dr. Fernandes got prepared after his arrival at Chickmuglur " on 28th March last." I have stated the circumstances under which it was prepared in para. **XVI**, sub-para. 4 of my explanation.

See Para. XVII of the Judgment.

XXV. In para. 17 of his judgment, the Judge says that in the case of the first two bills fraud was committed by altering the D. C. Bills and the writer was apparently able to do this with me as his master but when he came to prepare the bill for March 1902, Dr. Nanjappa had it checked and examined and it was in ink and so he could not tamper with it and had therefore to adopt a different procedure for that month; *viz.*, altering the Abstract Contingent Bill instead. These remarks based on the assumed difference in the character of Dr. Nanjappa and myself are due to the unfair assumption of my guilt, which he starts with, as already pointed out and to the misconception on his part that the writer prepared the D. C. Bill for March 1902, whereas I believe the writer was away on short leave and the Hospital Assistant may have prepared that bill and the writer came in afterwards and prepared the A. C. Bill for the said month.

See Para. XIX of the Judgment.

XXVI. The circumstances under which the fair copies were prepared in the Travellers' Bungalow at Chickmuglur have already been explained in para. **XVI**, sub-para. 3. I did not say that my visit was quite unconnected with the said copies.

See Paras. XXVIII and XXIX of the Judgment.

XXVII. No doubt the Judge's summary of the irregularities in the hospital is very eloquent but all the while he seems to have thought that the Civil Surgeon was merely in charge of the Account and Cash Departments of the Civil Hospital, without realising his more important and responsible duties as a Medical Officer.

See Para. XXXI of the Judgment.

XXVIII. I have already explained in para. XV of my explanation who the contractor was through whom the special articles of bedding and clothing were bought and why the accounts of the hospital contractor contained no reference to this purchase and other circumstances relating thereto.

XXIX. (1) In conclusion, I most respectfully beg to submit that the circumstances under which the writer had committed these acts of embezzlement and the manner in which he did them are such that it is not possible for me to explain away each individual bill, upon which money is overdrawn. My explanation can only be of a general character. If I had been a party to the fraud for so many years, evidence of a tangible and a direct nature would have been forthcoming against me, especially as I was surrounded by so many evil wishers but all that has been elicited, in spite of the unusual interest, which the Police and some other influential people had taken in this case, was nothing but carelessness and lack of supervision on my part. Though I do not mention this as a justification, I do not stand alone in this respect. Colonels McGann and Benson know that I have often wished for a transfer from Chickmuglur which I would not have done, if I had such a prolific source of income, almost permanent.

(2) I beg the Government to take into consideration the position of my family and the private means, which enabled me to acquire the highest English qualifications and my family to engage in trade, on a large scale in coffee, sandlewood, etc., and also the special status I hold, as the senior amongst Civil Surgeons, the large salary I have been getting and the extensive private practice that I have had, before judging if a man of my position and service would have stooped to dishonourable acts, which would place me at the mercy and under the thumb of a common writer, who is not my casteman nor countryman but who, I always thought, was a casteman and relation of Mr. Planter Srinivas Rao, who always bore ill-will towards me and who has a great deal of local influence and also at the mercy of the numerous subordinate officers under me.

(3) I regret very much that things of this kind should have happened in the hospital and I earnestly hope that the Government will be pleased to consider that owing to the pressing professional work in the two districts, we had to place trust in the writer; that the accused abused that trust by making alterations and additions in the office copies of the Detail Contingent bills without our knowledge; by preparing Abstract Contingent bills and fair copies of D. C. bills as he pleased; by withholding despatch of fair copies to the Senior Surgeon's Office, in almost every month, as is evident from the statement appended to the Memo.; by removing all the office copies of D. C. Bills to his house, probably with a view to prevent discovery of the fraud; by getting several of the fair copies of D. C. Bills signed by Assistant Surgeons; by making a deliberate false statement that it was not the practice to send vouchers to the Senior Surgeon's Office in the years 1898, 1899 and 1900, when they had actually been sent by himself; by cleverly managing to get our signatures to forged Abstract Contingent Bills and by getting false vouchers from the contractors in his own handwriting and that therefore the writer is responsible for all the defalcations.

I beg to remain,
Sir,
Your most obedient servant,

Before the Special Commissioner
Appointed to enquire into the irregularities in the
Chikmagalur Civil Hospital

Exhibits.

Q Series

Letters to Writer T. Y. Krishnarao by
Hospital Assistants & others.

Exhibit No.		Description.	
In Sessions Court	In the present Enquiry		
	Q 1	Post card dated 1.10.95 by Sadasivarao from Birur	
	Q 2	Do. dated nil by Do. from Do.	
	Q 3	Do. dated 31.1.96 by Do. from Do.	
	Q 4	Letter dated 12.7.97 by Do. from Do.	
	Q 5	Post card dated 28.10.01 by Do. from Do.	
	Q 6	Do. dated nil by Mani Pillay from Tarikere	
	Q 7	Do. dated 26.3.97 by Annappa from Sorab	
	Q 8	Do. dated 17.8.95 by Gunnarao from Sollekere	
	Q 9	Letter dated 5.7.98 by Gunnarao from Do.	
	Q 10	Do. dated 31.5.98 by Abdulkudus from Tarikere	
	[illegible]	Do dated 21.7.98 by Do. from Do.	With Cover
	Q 12	Post card dated 22.7.98 by Do. from Do.	
	Q 13	Letter dated 16.5.98 by Ajjampur H.A. from Ajjampur	
	Q 14	Do. dated 21.5.98 by Do. from Do.	
	Q 15	Do. dated 8.6.98 by Do. from Do.	With Cover
	Q 16	Do dated 11.7.98 by Do. from Do.	
	Q 17	Do. dated 20.7.98 by Mudigere H.A. from Mudigere	
	Q 18	Do. dated 30.8.98 by Do. from Do.	
	Q 19	Do. dated 10.1.02 by Do.	

Dear Sir -

13 Aug 3rd/96.

Yours letter & the proofs of age of the P. Jayawatthana Thero - please tell Mr Jayawatthana to read the form of declaration sent. Mr Asher sent the form of the Co's memorandum for the policy. If Mr Asher is not the Co- is not responsible for any misstatements - Mr Sutherland & Hammond Lee have finished and settled the business of the C.S.S. Co's affairs & Mr Lee settled the Mrs. is the matter with your leg (Sinhalese) Lazy man will end spend time basily by -u- talking or playing -

Yours

EAST INDIA
POST C
THE ADDRESS ONLY TO BE WRITTEN ON THIS SIDE
MADRAS RAILWAY
2
CHARING
C.C.
Mr. B. Krishna Rao
Clerk. Civil Engineer's Office
Bangalore

Please go to Market or
Shandy Bean, and get an Ounce
(two Pounds of Beans) of fine Bean
Coffee and a Pound of Sugar

EAST INDIA POST O

THE ADDRESS ONLY TO BE WRITTEN ON THIS SIDE

Rev. Dr.
J. H. Krishnarao
Basel Evil Hospl
Coconada

EAST INDIA POST CARD

THE ADDRESS ONLY TO BE WRITTEN ON THIS SIDE

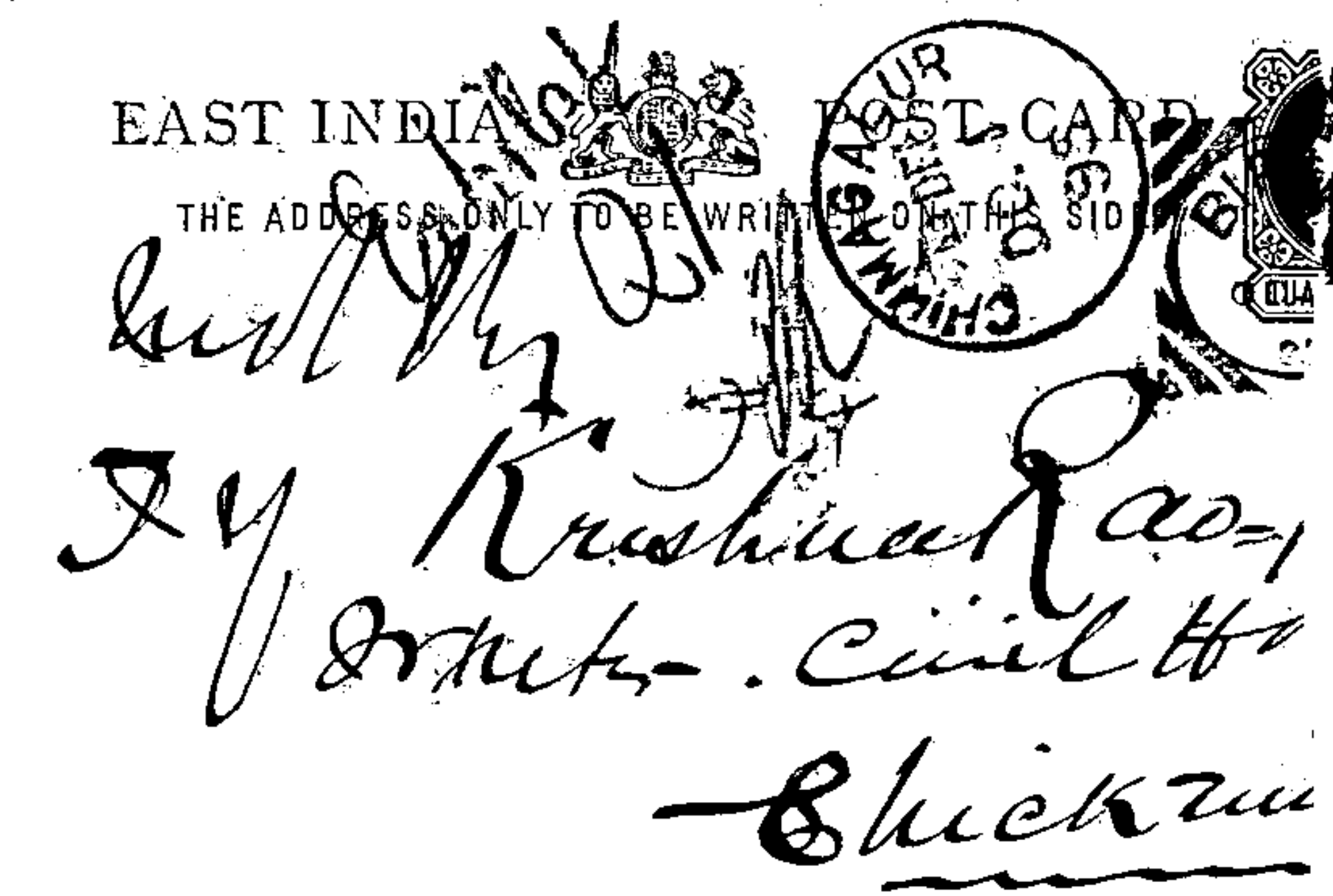


Exhibit "A" — Barry

[illegible]

Dear Sir-

12/7/97

I am in receipt of your letter of [illegible]
for Dr. Fremaux and [illegible]
[illegible] have them. Contents
[illegible] [illegible] [illegible]
[illegible]

[illegible]

[illegible]

To Lord [illegible]
[illegible] Birur 28/10/1901.
[illegible] K Rao [illegible]

Please send all my bills (3 including [illegible]) are sent this day) and vouchers for [illegible]. Please submit them all together if possible. Do delay please. Mr Bhemachar has not [illegible] his [illegible] up to date. Please [illegible] to Dr. and [illegible] med. certificate. Have the cases examined if any available. I hope to pass to [illegible] V. [illegible] start this [illegible] [illegible] of the 2nd [illegible] process. Please send for [illegible] [illegible] 2nd process

---

Tanjore

dear Sir

I wish you a happy new year [illegible]. Please let me know when the annual [illegible] should be submitted. I [illegible] the leave [illegible] 3 days. [illegible]. Please consult our beloved and let me know. [illegible] [illegible] on the [illegible]

My dear Sir 26 5 [illegible]

I am glad to say I [illegible] all [illegible] [illegible] [illegible] [illegible]. I left some [illegible] ([illegible]) [illegible] [illegible], please send for it & let me know whether you received it or not. What about orders for my application? Did you receive them? If so what is the reply? I am not enjoying good health. I shall send my application for transfer to a good place [illegible] [illegible] to Doctor [illegible] [illegible] & all other [illegible]. [illegible] your [illegible] reply [illegible].

[illegible]
[illegible]

17.8.95
[illegible]

My dear Sir

Yours to hand. I many thanks for the same. Please do not [illegible] thereby silence every thing is forgotten. Soon the promise will be fulfilled. Hope you are all doing well.

Yours very sincerely
[illegible]

Q 4 5/7/58
Calicut

My dear Sir,

Many thanks for your kind letter. I remember to have taken care of you in the Dispensary. I should have done again but sorry I found no time. There are no vacancies now, should it occur I intimate to you the same

When you may send your man. It would not look nice to get rid of a man to make room for a new man.

I hope you will kindly put into force regarding my request. Hoping this will find you & family doing well

Yours very truly
M. Guruvayya Rao

M. Krishnamurthy Esqr
Chief Asst
Chief P. T. O

Tanjore
Oct 1st May 1898

My dear Mr. Krishna Rao

Your kind note to hand & many thanks for the same. I have sent one Spotted deers skin and a pair of shoes through Sri Lachmi Narayana Iyer. I hope you have received them safe As for the case, I dont think I can afford to engage a Pleader and I dont think that it is necessary also

do so, as it is a very dear case of defamation. But however I thank you very much for the kind advice.

Yours Sincerely
M. Ahmed Khuttawo

I am in receipt of your letters. Hoping that these will in the enjoyment

talk regarding my
Compounder. He is grossly
indifferent to his duty &
I am asking him to
resign. Can you please
get me a Compounder
(as usual) furnished by you
once) in case he resigns
Please tell him that
his pay is only 8 Rupees
I to get a house in this
place is difficult & dirty
also dear. Of course he
might buy the place
in time.

I have this day submitted an application
for five days casual leave
The leave is urgently required
to settle my private affairs
connected with ancestral
landed property & as in the
event of my not going there
in time I shall sustain
a severe loss. Please therefore
hasten its despatch to the
Secretariat for sanction
Of course if supported by
our Civil Surgeon which
I shall be thankful.
I finished my [illegible] in Criminal
case whilst the Civil asst
Court was here & I

Jarehere

22nd July

Dear Mr. Hirlekar Rao

I have sent two good ropes to Mr. Sadasiva Rao this day and asked him to send them over to Chickmagalur you may get them within two or three days

Yours Sincerely

M. Moriz Winternitz

Private

21.5.98
Hamptons.

Dear Sir,

Your kind letter was thankfully received by me. I am extremely thankful to you for the trouble you took in getting me the leave sanctioned. I don't know in what way I could repay your kindness — I shall avail myself of the leave from tomorrow the 22nd. — I shall try my utmost to obtain your order, after my return from leave. I don't like to remove my man just now, for I am afraid he may play some mischief with my people during my absence on leave. I am determined to sack him off by obtaining his resignation from after my return — please tell your man to wait patiently till then —

Clerk.
Civil Surgeons Office
Bhadrak District
Chief Manager

Agra Fort
11.7.98

Dear Sir, 216 R

I wrote a letter to you since my return from casual leave, ub to date, no reply has been received from you. Before I go as I wish to fulfill my promise of keeping your man I wish to know if he is ~~still~~ without an engagement and if so, would he like to come and serve here even though I go away from this place.

Hoping you will kindly see by return of post as I expect to be relieved soon. Please also look to my relieving arrangement (my health is getting bad) for which

Thank-you-very-much-dear-
[illegible] for [illegible]
[illegible] of a lei in town. This
[illegible] for the
[illegible] at
[illegible]
[illegible]
[illegible]

Q 18 [illegible]

Glasgow
3rd Sept 95

Dear Mr Krishna Rao

Now sorry you did leave me the officers
Friendly almanac forms
as you promised as
yet. As I have to
prepare my bill on the
1st of Sept I shall feel
thankful if you will
kindly send me some
forms by return of post.
Please drop card
soon as convenient Dr
Fernandes returns from
his circuit, as I am
getting many applications
in store for his kind
recommendation. When
is he coming up to Glasgow?
Hope you and all are
well with regard.

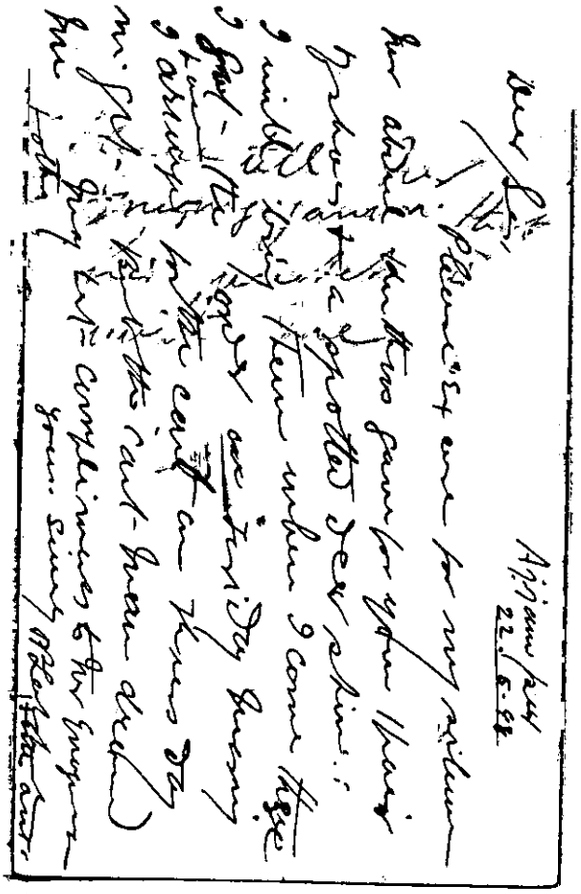
Yours truly

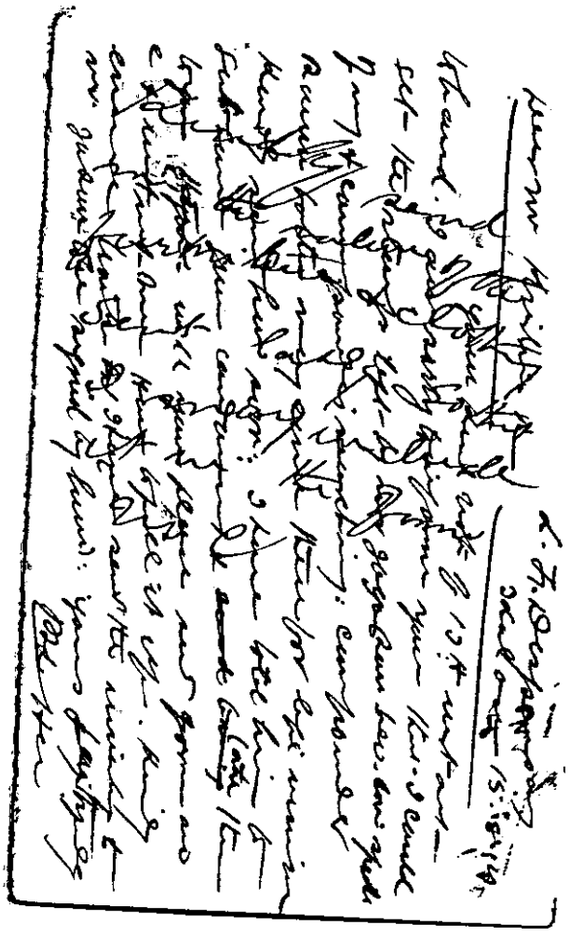
25/3/02

Dear Mr. Bosanquet

I am sending back
3 proofs of Plantae
I have made
2 slight alterations
you perhaps I
2nd I could not
find you any other
thing you wish
Please acknowledge
receipt & oblige

Yours

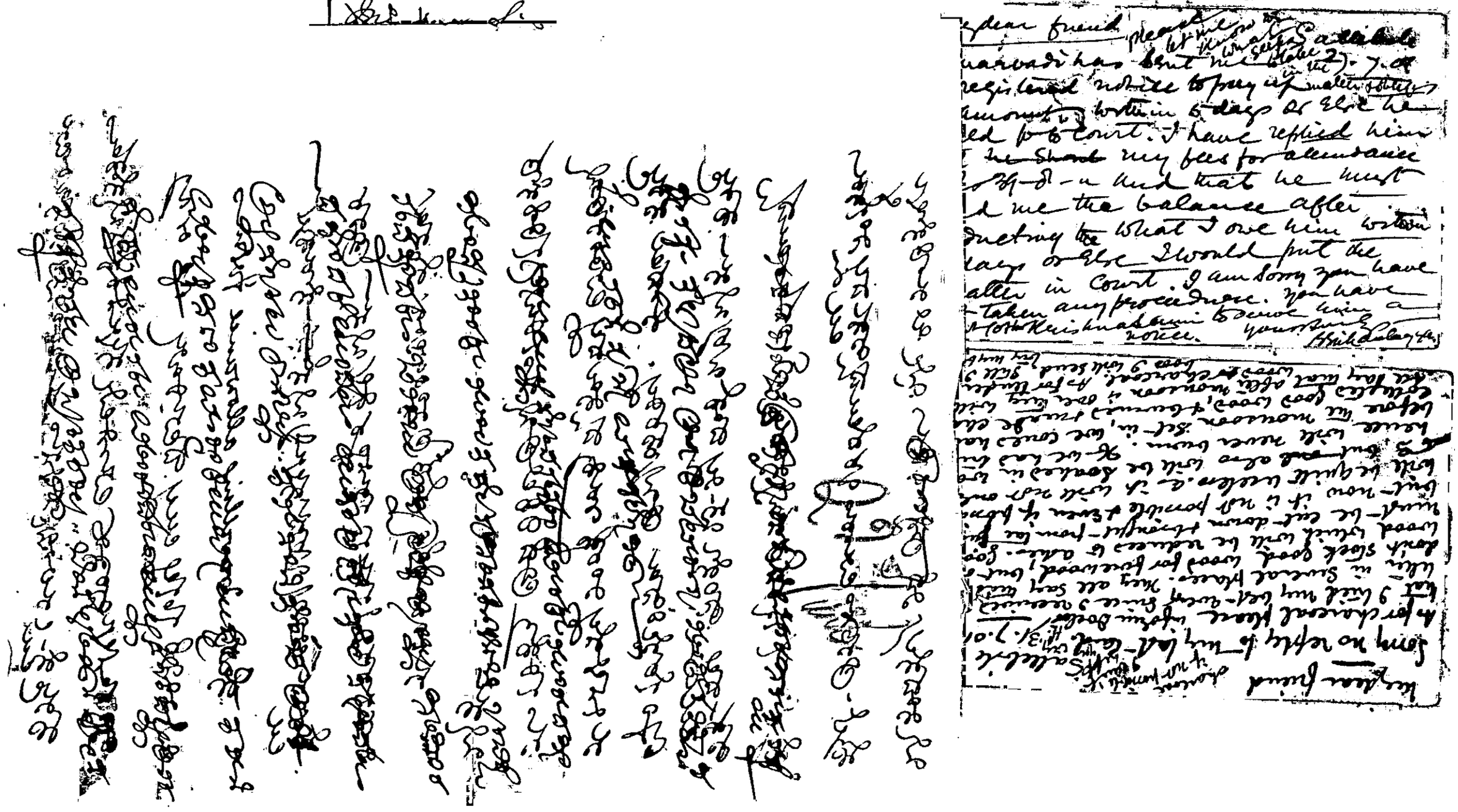


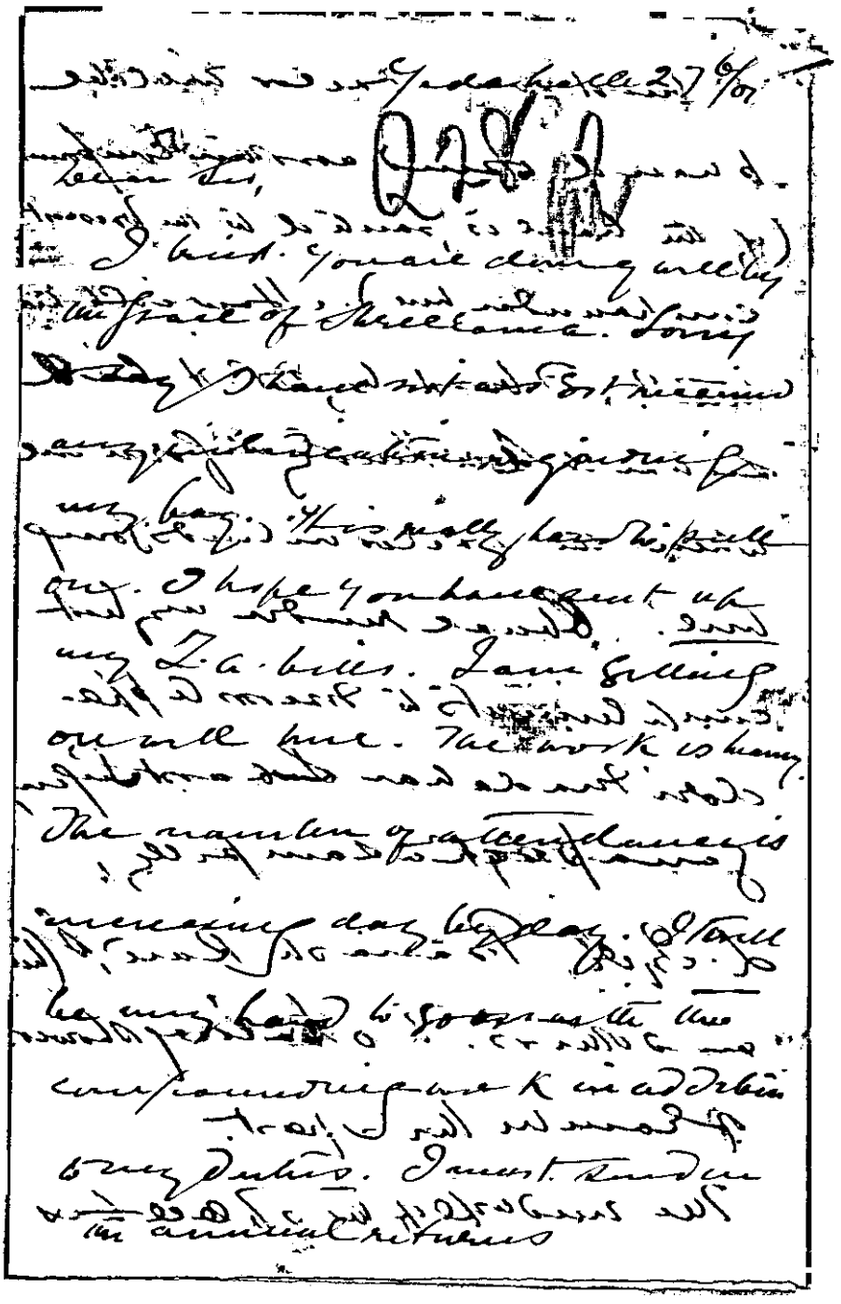


Salleby
6/6/01

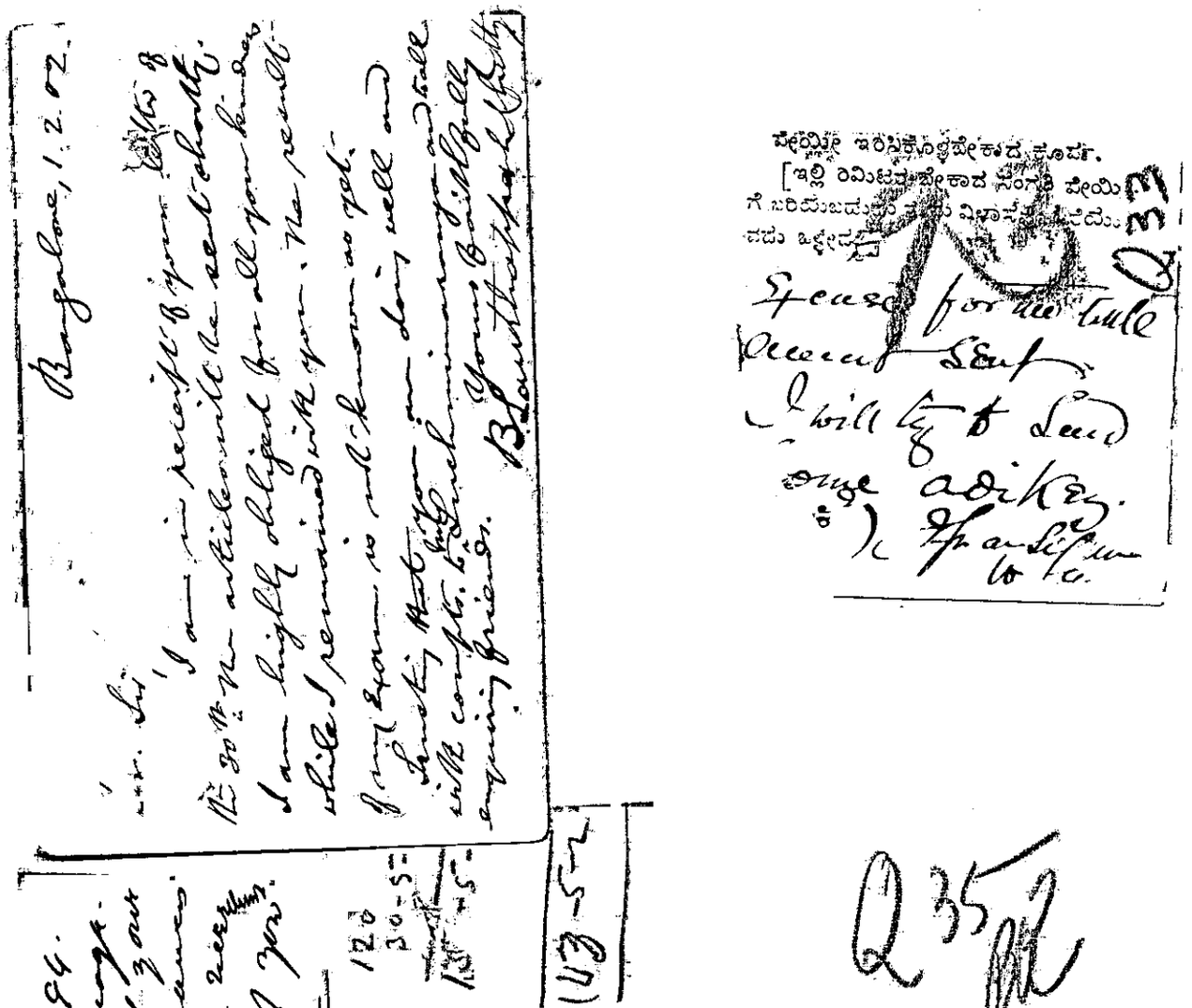
Dear Mr Kenmakolo

Your letter to hand. I am really very sorry to read that unauthorised reports are afloat against me. I can prove that Mr Workey has made a false complaint against me. You know she is always butting for making some complaints or other. She took be driving up and down my dispensary not less than eleven a day If I made bed or any occasion extracted any sort of work from her Estate Cookies





to remain here
till the monsoons are
over completely.
After which it is
your will + pleasure
in adopting the
course which you
think best suit me.
Please be kind enough
to send my last pay certificate
for Feb.



Bangalore, 1.2.02.

Sir,

I am in receipt of your letter dated 30th ult. requesting me to send you my receipt for Rs 30 ½ on account of the Reserve Fund. I am highly obliged for all your kindness while I remain in your service. No remittance from you for a long while and hereby request you to kindly send me the amount at your earliest convenience. Yours faithfully, B. Govinda Bhatta

Speed for the Tube
Please Send
I will by to send
some adikes.
Yours faithfully
B. Govinda Bhatta

Dear Krishna Rao
Now at last make up your mind to pay up the arrears. Send me the reserve deposit. It is very very hard for me to live like this

Dear Krishna Rao
please
Rs 50 deposited
in the Govt Savings
Bank & send me
the Receipt with the
book - Send
Govinda Bhatta

Please look
this letter
also

Q 36

Is it necessary to send
our H.A. from this place
Capt. Clark H.A. Bijur
to do the work -
Please bring 6 reels
of coats' cotton thread
for doctors office
I will pay for it
Please also let me
know your address at
Bangalore

24 Jan 84
Krishna Rao

Received yr note
I made a search for
the buffalo. There is
good one for Rs 50, milks
2 srs at a time. If Dr
wants, I will arrange
for it. If he does not
want one of such a
value, please let me
know the estimate of
the buffalo he wishes
to buy, also the
quantity of milk

Enclr
Q 37

234 [Redworth Circle
Surgeons D.O
dated 25-9-93]

234 Redworth Circle
Surgeons D.O
dated 25-9-93

Dear Sir,

Will you kindly oblige
me with No 5 of this Month
Comes in -

Yours truly
Geo Cavendish

[Rec'd with Circl Surgeon's D.O. dated 25-9-03]

Bristol 27th Sept 1897

To The Worthy C. Hazle Esq Chief Inspector

Sir-

Your letter for instructions & regarding the Cadetships out-bills & Hand Distributions up to 31st/96 are paid in Calcutta treasuries. Any bills in excess than the amounts not paid in treasury They are to be sent to the Comptroller for countersignature by the Chief Inspector Madras Comptroller pursuant, the treasury Officers are not allowed pay any excess amount than the Monthly Sanctioned ones under any head. Many a out-bill bills for 1896 was passing by Comptroller since 1893 to June 1896 - They

Before the Special Commissioner

Appointed to enquire into the irregularities

in the Chikmaglur Civil Hospital

Exhibits.

N. Series

Exhibit number		Particulars	Sl. No. of book as entered in the table attached to each
In Sessions Court	In the present Enquiry		
	N1	List prepared and submitted by the Treasury Officer, Kadur District, showing the amounts of the A.C. Bills of the Chikmaglur Hospital Cash in the Kadur District Treasury from 1st January 1891 to 9th June 1903	
AP			
AQ & AR	N2	Kadur District Treasury Shroff's Receipt Book for the Year 1901-02.	46

Examined

Asst. Commr. on Special Duty.

List of the Abstract

Kasaba Division Treasury for the Bills of the Chittamanjeri Hospital encashed in the year 1891 prepared as per Special Commissioners order No 4 / 1.7.03.

Year and Month of the Abstract	Amount of the Bill			Name of the person who received the cash and signed the Abstract	Date of Payment	Remarks
January 1891	80	2	4	Thoomisami	10. 1. 1891	
February 91	86	4	1	Thoomisami	4. 2. 1891	
March 91	77	14	7	Thoomisamimadu	9. 3. 1891	
April 91	98	1	9	Thoomsami	4. 4. 1891	
May 91	105	10	9	Varadaraja Nadu	11. 5. 1891	
June 91	99	12	7	Varadarajalu Naidu	3 : 6 . 1891	
July 91	98	12	4	Rajas Nadiar	1. 7. 1891	
August 91	107	2	3	J.Y. Krishna Rao	1. 8. 1891	
September 91	136	3	7	J. Y. Krishna Rao	9. 9. 1891	
October 91	129	9	3	J. Y. Krishna Rao	1. 10. 1891	
November 91	130	1	5	J. Y. Krishna Rao	6. 11. 1891	
December 91	93	5	1	J. Y. Krishna Rao	1. 12. 1891	
January 92	92	6	1	J.Y. Krishna Rao	7. 1. 1892	
February 92	134	6	7	J. Y. Krishna Rao	1. 2. 1892	
March 92	107	13	10	J. Y. Krishna Rao	2. 3. 1892	
April 92	176	11	9	J Y. Krishna Rao	6. 4. 1892	
May 92	121	15	11	J. Y. Krishna Rao	7. 5. 1892	
June 92	142	8	6	J. Y. Krishna Rao	1. 6. 1892	
July 92	159	4	9	J. Y Krishna Ro	5. 7. 1892	
August 92	148	2	5	J. Y. Krishna Rao	2 8. 1892	

October /92	194	11	8	J. Y. Krishna Rao	14. 10. 1892
November /92	628	5	2	J. Y. Krishna Rao	2. 11. 1892
December /92	197	3	4	Iraonsamy	8. 12. 1892
January /893	177	8	6	Iraonsamy	18. 1. 1893
February /93	167	2	8	Iraonsamy	8. 2. 1893
Iraveli /93	180	3	4	Iraonsamy	7. 3. 1893
April /93	190	13	7	Iraonsamy	12 4. 1893
May /93	188	9	11	Iraonsamy	3. 5. 1893
June /93	185	3		J. Y. Krishna Rao	3. 6. 1893
July /93.	184	1	13	Iraonsamy	8. 7. 1893
August /93	183	1	9	Venkatasseu	7. 8. 1893
September /93	157	10	1	Iraonsami	18. 9. 1893
October /93	151	5	3	J. Y. Krishna Rao	7. 10. 1893
November /93	194	15	4	Antoni	4 11. 1893
December /93	191	11	11	Iraonsamy	13. 12. 1893
January /894	195	2	8	Krishna Rao	20. 1. 1894
February /94	199	4	3	Iraonsami	16. 2. 1894.

March 1894	176	15	7	Moonsami	8. 3. 1894	
April 1894	207	12	11	Moonsami	11. 4. 94	
May 1894	230	5	1	Moonsami	2. 5. 94	
June 94	194	5	6	Varadarajalu naidu	5. 6. 94	
July 94	196	5	10	Moonsami	10. 7. 94	
August 94	231	11	6	Moonsami	8. 8. 94	
September 94	181	9	10	Moonsami	12. 9. 94	
October 94	163	9	2	Mahamed Masood	3. 10 94	
November 94	189	11	3	Moonsami	6. 11. 94	
December 94	180	13	2	A. Narayanachar	3. 12. 94	
January 95	158	4	1	Moonsami	16. 1. 95	
February 95	198	10		Moonsami	13. 2. 95	
March 95	176	15	7	A. Narayanachar	8. 3. 95	
	445			Mahamed Masood	12. 3. 95	
April 95	178	5	10	Mahamed Masood	10. 4. 95	
May 95	218	4	2	Krishna Rao	6. 5. 95	
June 95	193	8	8	Mahamed Masood	5. 6. 95	
July 95						

August	95	223	14	1	Iroonsami	6. 8. 95
September	95	224	13	5	H. Narayanachar	6. 9. 95
October	95	187	7	6	H. Narayanachar	11. 10. 95
November	95	170	4	4	Iroonsami	12. 11 95
December	95	145	15	5	Iroonsami	11. 12. 95
January	96	154	1		Iroonsami	15. 1. 96
February	96	171	15	11	Iroonsami	8. 2. 96
March	96	168	3	8	Iroonsami	19. 3. 96
April	96	135	11	6	Iroonsami	10. 4. 96
May	96	170	8	3	Iroonsami	9. 5. 96
June	96	142	1		Iroonsami	22. 6. 96
July	96	152	4		Iroonsami	11. 7. 96
August	96	132	14	1	Iroonsami	7. 8. 96
September	96	111	6	10	Iroonsami	9. 9. 96
October	96	134	6	3	Iroonsami	5. 10. 96
November	96	150	7	1	Iroonsami	7. 11. 96
December	96	144	4	2	Iroonsami	11. 12. 96
January	97	137	1	3	Iroonsami	9. 1. 97

February	97	139	10	11	Kroonvaal	10. 2. 97
March	97	148	14	8	Kroonvaal	8. 3. 97
April	97	188	5	1	Kroonvaal	10. 4. 97
May	97	167	6	7	Kroonvaal	29. 5. 97
June	97	152	9	2	Kroonvaal	19. 6. 97
July	97	182	12	10	Kroonvaal	6. 7. 97
July	97	484	14		Kroonvaal	30. 7. 97
August	97	275	11	11	Kroonvaal	5. 8. 97
September	97	271	5	3	Kroonvaal	7. 9. 97
October	97	247	7	3	Kroonvaal	8. 10. 97
November	97	197	7	7	Kroonvaal	8. 11. 97
December	97	199	5	11	Kroonvaal	7. 12. 97
January	98	199	7	3	Govinda	11. 1. 98
February	98	228	15	5	Govinda	8. 2. 98
March	98	214	3	2	Govinda	10. 3. 98
April	98	217	12	11	Kroonvaal	11. 4. 98
May	98	221	12	5	Kroonvaal	6. 5. 98

Paid in Chitanaglus Salute

June	98	246	10	10	Dhanvanti	14. 6. 98
July	98	249	12	7	Govinda	6 7. 98
August	98	351	11	1	Govinda	11. 8. 98
September	98	292	9	1	Govinda	12. 9. 98
October	98	234	14	1	Govinda	8. 10. 98
November	98	245	5	5	Govinda	16. 11. 98
December	98	241	13		Govinda	6. 12. 98
January	99	249	4	3	Govinda	6. 1. 99
February	99	263	14	10	Govinda	7. 2. 99
March	99	261	11	6	Govinda	8. 3. 99
April	99	246	8	4	Gopala	6. 4. 99.
May	99	260	4	4	Govinda	8. 5. 99.
June	99	269		11	Govinda	20. 6. 99.
July	99	245	8		Dhanvanti	18. 7. 99.
August	99	191	15	6	Govinda	16. 8. 99
September	99	239	1	7	Govinda	16. 9. 99.
October	99	275	12	2	Parthasarathi	7. 10. 99

249 · 12 7
351 · 11 - 1
292 · 0 · 9
893 · 8 · 5

December 99	299	12		Govinda	6. 12. 99	66 kg
January 900	292	6	7	Govinda	6. 1. 900	60 kg
February 900	297	4	5	Krishna Rao	1. 2. 900	60 kg
March 900	270		7	Govinda	3. 3. 900	65
April 900	343	11	9	Govinda	21. 4. 900	
May 900	361	6	8	Krishna Rao	14. 5. 900	
June 900	379	2	11	Parthasarathi	23. 6. 900	~~70~~ 307. 2-11
July 900	344	14	2	Govinda	11. 7. 900	60
August 900	314	5	1	Govinda	16 8. 902	60 kg
September 900	292	6	7	Arumugam	11. 9. 900	70 kg
September 900	488	8		Arumugam	14. 9. 900	X
October 900	286	15	2	Arumugam	15 10. 900	50
November 900	333	11	3	Parthasarthi	12. 11. 900	70
December 900	310	7	4	Arumugam	17. 12. 900	✓
January 901	317	13	8	Arumugam	21. 1. 01	70 kg
February 01	324	12		Krishna Rao	13. 2. 01	70 kg

March	01	347	15	3	Parthasaradhi	11. 3. 01	7 ½ %
April	01	357	15	11	Govinda	11. 4. 01	100 Rs
May	01	304	9	1	Narayanaswamidu	13. 5. 01	
June	01	348	11	10	Krishna Rao	29. 6. 01	
July	01	356	11	10	Annapurni Naidu	22. 7. 01	
August	01	384	11	7	Annapurni Naidu	17. 8. 01.	+ Int ?
October	01	343	5	8	Ankayadamma	7. 10. 01	
November	01	336	13	1	Gommayya	5. 11. 01	
September	01	374	1	7	D. V. Krishna Rao	22. 9. 01	
December	01	342	15	9	Gommayya	9. 12. 01	
January	02	323	15	11	Narayanaswamidu	10. 1. 02	
February	02	360	6	7	Annapurni Naidu	12. 2. 02	
March	02	290	9	6	Ankayamma	19. 3. 02	
April	02	226	4	1	Appalanarasamma	11. 4. 02	
May	02	191	2	5	K. Narasimhaswamy	9. 5. 02	
June	02	181	4	9	B. Balakrishna Rao	14. 6. 02	
October	02	553	7		K. Narasimhaswamy	29. 10. 02	Postage Commission

November 02	68	5	10	Sb. Narasimha Iyengar	12. 11. 02
December 02	123	15	2	Sb. Narasimha Iyengar	8. 12. 02
January 02	463	12	8	Sb. Narasimha Iyengar	19. 1. 03
February 03	154	9		Do	16. 2. 03
March 03	183	5	7	Raghavendra Rao	26. 3. 03
April 03	178	15	7	Do	8. 4. 03
May 03	166	2	9	Do	11. 5. 03
June 03	229	8	5	Do	9. 6. 03
Total	3291	2	14	11	

Madura District Treasury
Alakkanagattam
8th July 1903

H. Lubbock
Treasury Officer
Madura District

By

Before the Special Commissioner
appointed to enquire into the irregularities
in the Chickmagalur Civil Hospital

Exhibits.

P. Series.

Private and D. O. Communications between
Dr. Fernandez, to Writer T. Y. Krishna Rao.

Exhibit No.		Description.
In Sessions Court	In the present enquiry	
XXIX	P1	Chit for Silver Change being sent for Rs 20/-
XLI	P2	Chit for Rs 10 being taken to Mr. Fernandes
XXVI	P3	Chit for Rs 10 being sent and some wine being got from Rajapalliu Rao for Rs. 20
XVII	P4	Chit dated 29th June for Rs 5/- being sent
XXXV	P5	Chit for a lock and 8 Serevo being got for Mrs. H.
XXII	P6	Chit dated 6.8.92 for payment of Rs 20 to boy.
XXXIX	P7	Letter from Camp Ajjampur dated 26.11.92.
XXXIII	P8	Chit for payment of Rs 4-8-0 being the amount of Venkataraghava Dass & Sons' bill dated 31st December 1892
XXV	P9	Chit dated 1.2.93 for Rs 10/- being deposited in P.O.S. Bank and Rs 40 in C.S. Bank.
XXXIV	P10	Chit for a cart being sent
XX	P11	Chit for Rs 20 being sent.

In Sessions' Court	In the present enquiry	Description.
XXXI	P12	Chit for payment of Rs 2/-
XXXVII	P13	Letter to get certain things of Mrs. Hugonin.
XXXVIII	P14	Letter dated 7.4.94 informing the writer that if he had everything ready, he (Mr Fernandes) would sign it all.
XIII	P15	Chit dated 12.4.94 for Rs.20
XXXVI	P16	Chit dated 20.4.94 requiring 1 seer of butter for Mrs. Hugonin.
XXIII	P17	Chit dated 9.5.94 for payment of Rs.20 to Rangaswami
XXIV	P18	Chit dated 19.5.94 for payment of Rs 12 to a certain man.
XIX	P19	Chit dated 7.5.95 for payment of Rs 15 to Hypallie Rao.
XIV	P20	Chit dated 5.6.95 for payment of Rs 2/5-
XXI	P21	Chit for payment of Rs 3/- on account of Taylor Marthand Rao's bill dated 11.1.96.
XXVII	P22	Chit dated 11.3.96 for Rs 15 being advanced to Contractor
XXVIII	P23	Chit requiring the Writer to go to Mr Fernandes with Rs 10 and change for 3 or 5 rupees.
XL	P24	Letter from Darjeeling dated 7.8.96
XXX	P25	Chit dated 22.1.97 for Rs 40 being spent
XXXII	P26	Chit dated — for Rs 40.
XVIII	P27	Chit dated 5-12.98 for Rs 40 being spent in Rolt
XV	P28	Chit dated 27.9.00 for Rs 30
XII	P29	Chit dated 1.10.00 for Rs 20
XVI	P30	Chit dated 21.6.01 for Rs 35
VII	P31	Letter from Mysore, dated 9.3.02

In Sessions Court	In the present enquiry	Description.
X1	P32	Letter dated 18.3.02 intimating the remittance of Rs 30, as a wedding-present to the Writer's daughter.
X	P33	Letter dated 25.3.02 requiring the Writer to meet Mr. Fernandes with all books at the Travellers' Bang and to keep everything ready.
IX	P34	Letter informing the Writer that Mr Fernandes had recommended him to Dr. Nanjappa for grant of leave.
	P35	Postal cover addressed to T.Y. Krishna Rao, bearing the Post marks of "Mysore" and the date of "April 0
	P36	Chit dated 25.8.01 requiring the Writer to see him as soon as possible, and a Postal cover that had been addressed to T.Y. Krishna Rao while he was at Bangalore, bearing the post office date of 28.8.01.
	P37	Letter marked "private" and dated, Camp Arsikere, 26th August and its Cover bearing the heading, "on my Svc Govt. Service"
	P38	Letter asking the Writer to send helmets
	P39	Letter from Bangalore, dated 4.12.93.
	P40	Chit dated 7.3.94 bearing instructions as to how Rs 50 sent therewith should be utilised.
	P41	Post-card dated 29.5.98 from Mangalore
	P42	Do. dated 23.8.98 from Chennarayapatna
	P43	Chit Dated 21.6.01 for 2 seats being reserved in the Mail Tonga
	P44	Chit dated 28.6.99 for Rs 3/-
	P45	Chit dated 23.9.98 requiring the Writer to go to Mr Fernandes with Rs 35/-
	P46	Chit for the Stationery box being sent

In Sessions Court	In the present Enquiry	Description
	P47	Chit dated 1.6.99 for 2 Rolls (3 of Rs 100 each) and Cash and Small Change for Rs 20 being for Fees
	P48	Chit dated 21.3.93 for payment of Rs 3, for Fees
	P49	Chit dated 13.10.97 for Rs 50 being sent
	P50	Chit dated 12.7.00 for Rs 2 being paid to Daffedar
	P51	Chit dated 16.3.93 for payment of Rs 14 to Peon Manajee.
	P52	Slip Containing Certain queries and instructions to include certain charges in the accounts.
	P53	Slip for Romance papers & Newspapers being sent
	P54	Slip calling for information as to how much black Coating Mr. Fernandes had intended to get from the Bangalore Priest.
	P55	Chit dated 15.2.93 requiring plantains, Cocoanuts &c being sent a account of Mrs. Hyponin.
	P56	Chit requiring a payment of Rs 4/6 Certain Fees
	P57	Chit for brown Covers & paper being sent.

Slip to Hospital Assistant Srikantiah requesting to be informed if Mr. Fernandes bill had been prepared and despatched.

Venkatramanayya

Sen. Assistant

B6

Weihe

Caine wants to
soon [illegible]
I have many urgent
work. DO

25/8/[illegible]

Dr by

Offl
Eglore
Uruguay

Dr J. H. Kershaw Rao
Hospital Weiha
Chikuma-gun
Shinshu
Bluefingpalace of Christ
Karuizawa
Japan

Private

B7 Camp Arsikere
26th augt

B8

Cuff.
Cuffs
Shall reach Chick 27th Evening
Do not send any more Cuffs — as I shall
order another shortly & have
some nice white plain Cuffs
waiting. My every-thing
is best

DO

Cuff.
Cuffs
of the 11th in
Send if
-f
& the L.T
(K. Bhoo-)
K. the L
Tree
Chi-
19th 1-1

Jan 4th Dec 93

To M Weeks

Just arrived
all safe - Has England
by [illegible]
DL [illegible] as follows.
1 big pack of Cuttings
newspapers -
1 official brown cover
with official papers
1 O.O. with - draft docket

Unwrite PLX)
Heart Rose
for free
on

Camp Chinnoor/Kurnool 28th

Dear Mary

If anybody comes to the bungalow, please refuse to see Mr O'Connell, who say's he is charge.

The forts, please consult the Dr. O'Connell about me. Tell Clarke Lane. Run Rue à Rt to Pune & Co. & attend to them while I am away. Daily & early out to the fort.

Bombay 29th May 98.

We start on the 1st June with Jessy Nisbet to be in Chick on the evening of the 4th. We shall stay in the bungalow for the night & leave next day, after breakfast. Please come up & talk to me about evening. Been very sick with high fever & feel very weak & prostrate. Have pulse 80 principally 12 noon Varies 2 P.M. 84 (84) 4 o'clock 76 (76) 6 o'clock 72 (72) Pulse (Pulse still 72)

in 1½ 2 days — Much love for this year

Yours

Sir

6

21/6/

Fees Rs
Acc. with Civil Surgeon's Bill dt. 8/25 Sept. 1903

Pay the fees
Rs three (3) only

28/6

Fees Rs
Acc. with Civil Surgeon's Bill dt. 8/25 Sept. 1903

Fees Rs
Acc. with Civil Surgeon's Bill dt. 8/25 Sept. 1903

Fees Rs
Acc. with Civil Surgeon's Bill dt. 8/25 Sept. 1903

Vaccinator

Fees Rs 3/-

21/9/03

Mr [illegible]   [illegible]

Recd. with Civil Surgeon's D.O. 25 Sept. 1903

Pay Peon Manager
for stamps Rs 14/-
(fourteen only)

[illegible] 16

[illegible]   [illegible]

1 Include one telegram Rs 1/-
2 Have you included the one sent to the
if not include 4
3 I think it 2 bottles of brandy
4 What is Rs 20 for (cab hire) [illegible]
also long Send [illegible] Card [illegible] prescription tickets

papers for Kadir[?].
ask Civil Surgn.
please to send me
Daily Reports of the
case (Moorgyaffa[?])
in camp after his
visit this
evening
Send me the news-
papers regularly. If
necessary ask Vincent[?]
sub[?] to get them
every evening

I said 2 yds if it is done by March
yds I have submitted all
mss as directed
Yours obed
[illegible]
19/3/93

Rec'd with Civil Surgeon's B.O. 825 14/5/1903

Mrs Wells

For Mrs Hughes

Sent Rs 17-2-

7-2- for Balance &
10/- for advance

Send
1 bunch of good plantains
4 Cocoanuts
Tamarind some

15/2/93

Sent 9 letters for Port
& one for Miss Lloyd (Mrs O'Leary) Kirk

Rec'd with Civil Surgeon's B.O. 825 15/5/1903

Received 29/1/03 HH

Bangalore, 27th Jan. 03 (29)

From,

Dr. A. S. Reeves
Civil Surgeon

To,

H. V. Ranjundayya Esqre M.A., M.L.
Secretary to Govt
Rev. & General Departments.

Sir,

I take the liberty of sending for your information, a copy of my "explanation in the matter of Govt. Proceedings dated 3rd Oct. 1902 calling upon me to explain certain matters in connection with the management of the Chickmagalore Hospital. I had sent this to the Senior Surgeon in Nov. last but owing to your absence at Delhi & Coronation Holidays, I was not able to send you a copy before this.

I beg to remain,
Sir,
Your most Obdt Servant,

A. S. Reeves.

Registered
Post 4/2/03
HH

Submitted to the Dewan to whom the papers are stated to have been sent by the 2nd Asst HH 3/2/03

Submitted to the 2nd Asst HH 2/2/03

23

Mr. Wilk. Mat file HH 4.II.03

Order

I have carefully studied the evidence of Dr. Fernandes and the exhibits filed in the suit No. 314 of 1901-02. The first set of contradictory statements out of which wilful perjury is sought to be made out is as follows.

I "I keep a diary in which I write down all my movements"

"I don't mark all the places I visit in the book"

By all my movements Dr. Fernandes might have meant only movements worth noting down from a medical or official point of view and in any case the inconsistency is not such as to justify a charge of deliberate falsehood.

In regard to the second set of contradictory statements, it is clear that Dr. Fernandes was explaining the discrepancies between his batta bill exh I and his note book exh D. He stated that he went to Heremagalur on the 21st may with reference to the batta bill which was put into his hands. The batta bills when checked with the independent testimony afforded by the Travellers Bungalow book of Kadur are proved to be entirely inaccurate both as regards dates as well as number of days travelled or halted. But the question to be decided in this case is whether having regard to the documentary evidence furnished, Dr. Fernandes could not have been present in Chikmagalur on the 20th, 22nd and 30th of may 1901 and whether therefore his visits to Mrs Staggs on those days were mythical. The travellers' Bungalow Book shews that Dr. Fernandes was at Kadur on the night of the 20th at 12.30 A.M. and left the Bungalow on the night of the 21st at 8 P.M.. Dr Fernandes states that he reached Kadur on the night of the 20th, 30 minutes

after midnight and as the fact daily-1 Rupee on the following night at 8 P.M. and the Bungalow is a first class Bungalow, it is clear that the 12-30 A.m. of the 20th may is a natural mistake for 12-30 A.m. of the 21st may. The Bungalow Book also shows that Dr Fernandes was in Kadur at 7 P.M on the 30th and these entries in the Bungalow book are entirely consistent with the corresponding entries in his diary and do not negative the possibility of his presence in chik and visits to Mrs Staggs on the 20th 22nd & 30th of may. The testimony of the Bungalow book being indubitable, Dr Fernandes must be absolved from the charge of preferring a wilfully false claim for imaginary visits but there is no doubt that Dr Fernandes was confused when confronted with the patently false entries in the batta bills but there are no materials to enable me to guage whether the entries which are in the hand writing of an Office writer were made on written drafts or notes furnished by Dr Fernandes with reference to ext D or any other diary of movements maintained by Dr Fernandes, and whether therefore the entries were made with that full knowledge on the part of Dr Fernandes which alone would justify the imputation of moral turpitude. Further the bills were not produced or cited by Dr Fernandes to substantiate his claim and as such their falsity is irrelevant to the present charge. As I hold that the Bungalow book is entirely trustworthy and the entries in ext D in support of Dr Fernandes' claim are consistent with that book, this application to Sanction Dr Fernandes' prosecution for perjury must fail and is hereby dismissed.-

Sd/ T. Paramasiva Iyer.
26.1.03.

Pronounced in Open court.

(31)

In the Court of the District Judge Hassan

Dated the 1st October 1902.

Present S. R. Subbaraya Iyer Esquire

District judge

Appeal No. 167 of 1901-02.

Cross Appeal No. 10 of 1902-03.

18/12/02

Appellant — Respondent

Dr. Fernandez vs A. Mc. Staggs

(Plaintiff) — (Defendant)

Appeal against the decree of the Munsiff of Chickamagalore in OS No. 314 of 1901-02 dated 26th March 1902.

Plaintiff is the Civil Surgeon of Chickamagalur, and the defendant is the Head Clerk of the Deputy Commissioners office there. The wife of the defendant was ill and the Plaintiff treated her during her illness, and also attended on her during her confinement paying in all, it is said, 45 professional visits. Plaintiff sued the defendant for Rs 225 being

being his fee for 45 visits at Rs 5 per visit, besides Rs 50/- for confinement making in all Rs 275. Defendant claimed to be exempted from making any payment on the ground that he was a Government official and the Civil Surgeon was bound to attend on his family, and denied that as many as 45 visits were paid by the Plaintiff. He further contended that as his wife's confinement took place during her illness, no separate charge could be made for it.

2. The issues settled were:—

I Whether the Plaintiff paid 45 or 20 visits.

II Whether a medical officer is not entitled to claim charges for his attending upon the family of Government officers.

III = Whether any and what is the amount that can be awarded for attending the labour case.

IV Whether the Plaintiff is allowed to claim fees at Rs 5/ a visit.

V

V whether the Plaintiff is entitled to any and what relief.

3. The Munsiff passed a decree in favour of the Plaintiff for Rs 80/- with proportionate costs.

4. Against this decree, the Plaintiff appealed on the following grounds:—

I That the Lower Court has erred in having disallowed the Plaintiff's charges for five visits.

II The Lower Court has erred in holding that the Plaintiff is not entitled for more than Rs 2/- per visit and that the issue raised on the point was unnecessary.

III The Lower Court has misconstructed the Government Proceedings and, rules prescribing the Scale of fees for medical men.

IV The Lower Court has erred in not awarding the Rs 50 claimed by the Plaintiff as special fees for attending to the labor case.

V The Lower Court has not correctly appreciated the oral and documentary evidence on record.

VI

VI The Lower Court has erred in having disallowed the batta amount paid to Doctor Sreenivasa Rao through Court.

5. The Defendant (Respondent) has also filed a cross appeal on the following grounds:—

I That the Lower Court has erred in holding that the Appellant paid 60 visits.

II That the Appellant is not entitled to be paid for cholera visits.

III That the Appellant is entitled to be paid for ten visits only including the necessary confinement visits, out of the 20 admitted visits.

IV That the Appellant is entitled to a fee of Rupee one per visit under the Government Proceedings quoted in the Judgment of the Lower Court.

V That the Munsiff has erred in holding that chickamagalur is a large town and that the Appellant is entitled to a fee of Rs two per visit.

VI That the Diary Exhibit D which is the only document relied upon by the Appellant to prove the 45 visits has been

been absolutely shown to be a false—
document.

VII That the Munsiff has erred in partly believing and partly disbelieving the diary.

VIII That the Munsiff has erred in holding that the Appellants' position and regard for truth are a guaranty that the entries in the diary are mostly correct and that the diary might be taken as a correct journal of the professional visits paid by the Appellant to the patients.

IX That the Munsiff has not correctly appreciated the facts of the case in so far as these objections are concerned.

X That the judgment of the Munsiff is opposed to the facts and probabilities of the case with regard to these objections.

6. The first question for consideration is whether the Plaintiff is entitled to charge fees for attending on the family of a Government official. The Munsiff held that he is, and for the reasons given in his judgment, I concur with him

in

in his favour.

7. The next question for consideration is what is raised by the 3rd and 4th issues. The Appellant's Advocate contended that by the pleadings of the Defts these issues which relate to the rate of the fees charged, did not arise at all. The Defendant was examined at the first hearing of the Suit, and he did not then plead that the rates claimed by the Plaintiff in his plaint viz Rs 5/- per visit and Rs 50/- Extra charges for attending the delivery were excessive or not due to Plaintiff. Nor did he question the rate or the amount, in his letter to the Plaintiff Exhibit A written before the Suit was filed. What he pleaded was that the Plaintiff did not pay as many as 45 visits as alleged in the Plaint and that no separate charge should have been made for attendance during labour. Strictly and technically speaking, on these pleadings, the issues referred to did not arise in the case, and should not have been framed. They were, however,

framed

framed and tried by the Lower Court without any objection being taken by the Plaintiff who was represented throughout by an advocate, and it is now too late for him to urge it before this Court, after the findings thereon have gone against him.

8. As regards the fees allowable to the Plaintiff, who is a Civil Surgeon, I am doubtful whether the scale prescribed by the Government in its order No. 1195-1203 dated 4th May 1886 can be held to apply to the officers holding the rank of and above the Civil Surgeon. For, "native and assistant Surgeons can either be construed as native Surgeons, as also Assistant Surgeons or as Assistant Surgeons who are natives. The Plaintiff has adopted the former construction, but I am inclined to differ from him. For in the same Government order referred to, the "Civil Surgeon" has been distinguished

from

from the native and Assistant Surgeons
warrant officer and Civil apothecaries"
and the Municipality or the Local Fund
Board concerned is directed to put
itself in communication with the Civil
Surgeon and to fix the Scale of fees for
native and Assistant Surgeons and others
with reference to the size and means
of the Town. From this, it may be rightly
concluded that civil surgeons were meant
to be placed above the officers referred to, and
excluded from their Category.

X 9. The Munsiff in support of his view also refers to page 185 of volume II of the Madras medical Code of 1870, and observes that under the term "warrant officers" are included such as the Inspector General (2) Deputy Inspectors General of Hospitals etc. and that it could not, with any propriety and reason, be said that a scale of fees which applies to such high and well paid military medical officers is not applicable to the case of Mysore Civil Surgeons. The officers referred to in this Code is not "warrant officers" as supposed by the Munsiff, but Commissioned officers who have received their

appointments

appointments under a Royal warrant, as indicated by the heading of the Chapter. On the other hand, under para 32 Section V of the volume I of the Madras Medical Code of 1870, page 871 "Warrant officers" are defined to come under non-commissioned officers, and to include (a) Senior apothecaries (b) apothecaries (c) assistant apothecaries and (d) Passed Hospital apprentices and it cannot be that Civil Surgeons — who are in charge of districts and who have as their subordinates, Hospital — assistants and apothecaries, can be made to take equal rank with the latter. I am, therefore, of opinion that the Scale of fees prescribed by the order of the Government referred to above cannot apply to the case of Civil Surgeons.

5 1st Sheet Cy

10. Dr Fernandes states that all our Indian Civil Surgeons charge Rs 5/p

a0

as the least amount for a visit — and that the Government has present no Scale of fees for them, and he is corroborated by Dr Srinivasa Rao examined on commission. I, therefore, hold that Rs 5/- per visit is a proper charge.

11. In the Scale of fees sanctioned by Government to warrant Officer, Rs 30/- is fixed as the proper charge for a labour case including the subsequent necessary visits. Rs 50/- in the case of the Civil Surgeon who holds a higher rank, cannot therefore be said to be excessive.

12. There yet remains for consideration the question regarding the number of visits paid by the Plaintiff. According to the Diary, Kept by the Plaintiff (Exhibit D) it is 45, but Defendant denies this and alleges that only 20 visits were paid. Defendant has no data, on which to base his denial,

and

and consequently, much value cannot be attached to it. On the other hand, the burden of proof is on the Plaintiff and he relies on his diary for it. The correctness of the Diary has, however, been challenged by the Defendant, and the challenge is unfortunately, with in respect to certain items not without good grounds. The Diary differs as to the entries on some dates, not only from the entries made by the Plaintiff himself in the Traveller's Bungalow Books (Exhibits Nos 2, 3 and 4), but also from his official Travelling allowance Books Bills, Exhibits Nos 1 and 5? Plaintiff no doubt endeavoured to offer some plausible explanation for the discrepancies, stating that they were due to clerical errors and that no amount has been over drawn from Government, but the explanation can by no means be regarded

as

6 sheets

as entirely Satisfactory and Sufficient to justify the Diary being accepted in its entirety, to prove the Plaintiffs' claim. The explanation might perhaps have been so regarded and accepted, had it appertained to a Single date or Single entry, but when it is made to relate to a number of days and a number of entries in a month, one cannot be blamed if he hesitates to give an absolute and unhesitating credence to it. The best that could be done would therefore be to reject those visits noted in the Diary, which in any way clash with the entries made by the Plaintiff himself in the Bungalow Books or the Travelling allowance Bills (Exhibits Nos. 1 to 5).

13. The Diary and the Bungalow Book shew no journey to Ambegaon on 7th May 1901, though the Travelling allowance

Tell Rumjahn
that he has got
all the things
collected - Get them
from him & pack them
up in clean paper
first, & then brown
paper - have the packet
stuff & sewed & then to
the Care of the H.K.
Darjeeling post-
If there is any
which he wood

Here, then you can send it: packet
with Liz also my flat helmet
(not the tall one) if by post sending collar
you'd send the helmet
to Kadur, if you get a chance of
sending it with somebody — or if
has forgotten by time it comes —
Send Newspapers (date
Chicken pie care 11th Nov.): if not already
sent — Send any hair & Bovril Post
How is H.A. Thompson?
Hope it comes —

all well

allowance Bill (Exhibit No I) does. The Defendant, however, admits that his wife was confined on that day, and that the Plaintiff attended on her. The visits entered against that day viz 3/ may therefore be accepted as correct. The Defendant admits that Plaintiff visited his house for 2 days after delivery, and so the entries against the 8th and 9th of May may also be accepted and passed.

7 8 9

14. As regards the 10th of May, the Diary shows 2 visits, but as this was quite possible with the Plaintiff's journey to Bidakadi and back (24 miles) shown in Exhibit No: 1, the 2 visits will also be passed.

15. The Diary, Batta bill and the Travellers' Bungalow Book differ as to the Plaintiff's visit made to Kadur, and if, as shown by the Traveller's Bungalow Book (Exhibit No: 2), the

P. Cliff

Plaintiff arrived at Kadur at 12-30 A.M on the 20th May and left it at 8 P.M on the 21st, it was not possible that he could have attended on the Defendant's wife at Chickmagalur on the 20th. Batta Bill Exhibit no: 1, shows that on the 22nd May, the Plaintiff halted at Kadur, and he could not therefore have visited the Defendant's wife on that date. The visits charged for the 20th and 22nd May will therefore be disallowed.

11. Again, according to the Batta Bill (Exhibit No: 1), the Plaintiff could not have been at Chickmagalur on the 30th May, and his charge for one visit on that day must be disallowed.

17. Plaintiff no doubt explains that the discrepancies in question are due to clerical errors, but as I remarked above, the explanation loses much of its force, owing to the frequency of such

such errors, and the Defendant has a right to take advantage of them, and insist upon the charges made for the days ~~produced~~ by the Plaintiff's own official documents to be impossible - being expunged from his bill.

18. As regards the butter bill for June, animadverted on by the Plaintiff, it does not affect in any way the 8 days charges entered by the Plaintiff for the different dates in that month, and need not, therefore, be considered.

19. It was contended on behalf of the Defendant that the Diary having been found to be inaccurate with regard to entries on certain dates, it should be so declared with regard to the other dates and rejected as absolutely false and unreliable. Defendant himself admits that the Plaintiff paid visits on some other days also, and it cannot therefore be that it is false on all the other dates

also

also, and I feel unable to accept the Defendant's contention as correct. The safer and the fairer course seems to be to reject only the entries of those dates which have been proved to be absolutely incorrect, and accept the rest as correct.

20. As a result of the foregoing observations, the number of visits charged against the Defendant on the 20th, 22nd and 30th only or 3 visits in all will alone be disallowed.

21. [I have already held that Plaintiff is entitled to charge Rs 50/- for labour and the subsequent necessary visits. Plaintiff himself has admitted that when a doctor is engaged for the delivery of a patient and paid for it, he is bound to attend on the date of the delivery and for three days after, and consequently no separate fees can be

allowed

allowed for his visits on the 7th to 10th, May - 3 days inclusive, in other words, the charges for 9 visits on those days should be excluded. The number of visits for which the Plaintiff can properly charge would therefore be reduced from 45 to 33.

22. In the result, Plaintiff will obtain a decree for recovery from the Defendant of Rs 215/- (33 x 5 + 50) with proportionate costs.

23. In calculating the costs, Rs 28/- disallowed by the Lower Court from the sum paid to Dr. Srinivasa Row should be included. Plaintiff paid in the first instance only Rs 4, and it was only when Dr Srinivasa Row insisted upon Rs 32/- being paid and refused to attend the Court to give evidence unless the said amount was paid, that Plaintiff was had to pay Rs 28 more. The payment was made through Court, and is

the

the Court thought that the demand of the witness for payment of such high batta was unreasonable or excessive, it might have so declared and required the witness to receive the usual batta, but it did not do so. Plaintiff cannot therefore, be blamed for having paid Dr Srinivasa Row more than the usual batta, especially as such payment is not unauthorized in the case of professional men (Vide Chief Commissioner's notification quoted on page 92 of Mr. Hemaji Law's Digest).

24. As each party partially succeeded and partially failed in this Court, he will bear his own costs in this Court.

Signed: T. R. Subbaraya Iyer
District Judge.

"True copy".

Shimoga

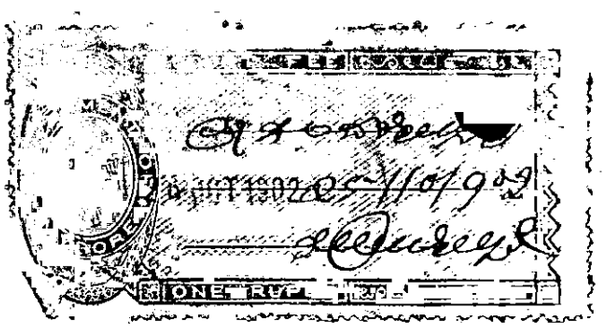
Record keeper's
Is this amount
Duplicate copy
A Copyist

No of words 2538.

Copying fee — 2-7-0
Comparing — 0-8-8
Postage — 0-2-0
3-1-8

copy applied for by Mr Srinivasa Iyengar — 25/10/02
do — ready for delivery on — 28-10-02
do — delivered on — 28-10-02

Decree of Appellate Court.
Section 579 C.P.C
Form No 48 civil



In the Court of the District Judge at Hassan.

Appeal No. 167 of 1901-1902

Plaintiff		Defendant
Doctor Fernandez civil surgeon, Chickamagalore	vs	A. Mc. Staggs Head writer District office (Chickamagalore

Cross appeal No. 10 of 1902-03

Appellant		Respondent
A. Mc. Staggs.	vs	Doctor A. S. Fernandez.

1½ Sheets

Appeal from the decree of the Court of the Munsiff of Chickamagalore dated the 26th day of March 1902.

Memorandum of Appeal

Doctor Fernandez — Plaintiff

A. Mc. Staggs — Defendant.

Appellant Doctor Fernandez.

above named appeals to the Court of the District Judge Hassan against the decree of the Munsiff of Chickamagalore in Suit No. 314 of 1901-02 dated the 26th day of March 1902 for the following reasons, namely:—

I That the Lower Court has erred in having disallowed the Plaintiff's charges for five visits.

II

II Lower Court has erred in holding that the Plaintiff is not entitled for more than As 2 per visit and that the issue, raised on the point was unnecessary.

III The Lower Court has misconstructed the Government Proceedings and Rules prescribing the scale of fees for Medical men.

IV The Lower Court has erred in not awarding the Rs 60 claimed by the Plaintiff as special fees for attending to the Labour case.

V The Lower Court has not correctly appreciated the oral and documentary evidence on record.

VI The Lower Court has erred in having disallowed the bulk amount paid to Doctor Srinivasa Rao through Court.

The Respondent files his cross appeal on the following grounds:—

I That the Lower Court has erred in holding that the Appellant paid 40 visits.

II That the Appellant is not entitled to be paid for cholera visits.

III That the Appellant is entitled to be paid for ten visits only including the necessary confinement visits, out of the 20 admitted visits.

IV That the Appellant is entitled to a

fee

fee of rupee one per visit under the Government Proceedings quoted by the Judgment of the Lower Court.

V That the Munsiff has erred in holding that Chickamagalore is a large town and that the Appellant is entitled to a fee of Rupees two per visit.

VI That the diary Exhibit D which is the only document relied upon by the Appellant to prove the 45 visits has been absolutely shown to be a false document.

2nd Grounds of Appeal. VII. That the Munsiff has erred in partly believing and partly disbelieving the diary.

VIII That the Munsiff has erred in holding that the Appellant's position and regard for truth are a guaranty that the entries in the diary are mostly correct and that the diary might be taken as a correct Journal of the Professional visits paid by the appellant to his patients.

IX The the Munsiff has not correctly appreciated the facts of the case in so far as these objections are concerned.

X That the judgment of the Munsiff is opposed to the facts and probabilities of the case with regard to those objections.

On the passing of judgment in this appeal in the presence of Mr. Sundram Iyer Advocate for the Appellant, and Mr. Appu Rao Advocate for the Respondent.

It is ordered and decreed in modification of the decree of the Lower Court the Appellant (Plaintiff) do recover from the Respondent (Defendant) the sum of Rupees 215 — " — " (33×5+50) with proportionate costs incurred in the Lower Court and that each party do bear his own costs in this Court.

And it is further ordered and decreed that the Respondent (Defendant) aforesaid do pay to the Appellant (Plaintiff) aforesaid the sum of Rupees 62-9-2 being the amount of proportionate costs incurred in the Lower Court.

Given under my hand and seal this the 18th day of October 1902.

(Signed) S.R. Subbaraya Iyer
District Judge

Memorandum of costs incurred in this appeal.

	By the Appellant (Plaintiff)			By the Respondent (Defendant)		
	Rs	as	ps	Rs	as	ps
Proportionate costs incurred in the Lower Court	62	9	2	93	8	.
Court fee on memo appeal and cross appeal	15	.	.	5	4	.
Power of attorney	.	8	.	.	8	.
Processes	.	8	..	.	.	.
Copies of decree and judgment	1	8	.	.	.	.
Advocates fee	9	12	.	9	12	.
Cost of adjournment	.	.	.	.	.	.
Fees for copying or translating	3	13	6	.	.	.
Total Rs —	31	1	6	15	8	.

3rd pays
Ck
1

(Signed) S. R. Subbaraya Iyer
District Judge

"True copy"
C. Ramaswami Naidu
Shirastadar

Compared & Delivered

Copy applied for by Mr. Sundaram Iyer for Appellant's Advocate on — 25/10/02
Do — ready for delivery on — 28-10-02
Do — delivered on — 28-10-02

No of words 675
Copying fee — . — 10 — 6
Comparing fee — . — 2 — 4
Stamp receipt — . — : — 6
Total — . — 13 — 4

B. Srinivasa
C. copyist

Judgment 2538
Decree 675

Total Copying bn — 3 — 1 — 6

comparing bn — 0 — 11 — 0

Paper cost — 0 — 2 — 6

3 — 15 — 0

Yorquilstone, (32)
Shyamley Road, Bangalore
20th Oct 03.

My dear Srinivasa Murti,

The other day when I had the honour of seeing the Dewan, he kindly asked me to send him the papers (i.e. appeal judgment in Stokes' case & 2. the order of the Subordinate Court, Chickmagalur in suit petition that Stokes had put in against me), which I send you by book-post this evening - in connection with my promised explanation. Please see that the latter has with it the Supplement (3 loose sheets) or appendix sent to you a week later, as the Supplement is very important as to the case of clearing - I had sent the whole to Col Benson last

Be many. Some forgotten friend to
subscribe or support, as you know
is such a busy man.

Trusting you are doing well.
With kind regards.

Yours Sincerely
Edward

P.S. Col. Hesham wished to be remembered
to you. He may come called
over already or will call soon.

Note re Dr. Fernandez.

Through the kindness of the Chief Judge, I have had an opportunity of reading the Judgment of the Chief Court in the appeal preferred by Clerk Krishna Rao. Mr. Subraya Iyer went very fully into the case and wrote a most elaborate judgment. My only doubt was whether the case against the clerk could not have been made simpler, reserving that against the Civil Surgeon for separate treatment. The Chief Court seem to be of the same opinion. No useful object would be however be served by our now ordering ~~any~~ a further investigation - departmental or otherwise - nor, as I understand Dr. Fernandez's explanation, does he ask for it. The materials before us are sufficient to enable us to pass orders in the case as well of Dr. Fernandez as of the officers who acted for him during certain short periods.

Mr. Chendrasekhara Iyer will kindly let me have a draft by this evening or tomorrow morning. Gross carelessness has been clearly made out and is not seriously denied. In proof of moral turpitude however, the evidence does not seem quite conclusive.

An order embodying the following views may I think be issued

Read:-

x x x

Order.

State facts and explanation &ca. ... ...

Under these circumstances, Government are of opinion that Dr. Fernandez has been guilty of very gross carelessness to which must be mainly attributed the heavy loss of Government money brought to notice in this correspondence and that since moral turpitude has not been conclusively established and since moreover two other officers are to a small extent blameworthy and lastly since the Senior Surgeon's Office failed to detect and check this palpable extravagance of expenditure much earlier than it could or should have done, Government are pleased to direct (1) that Dr. Fernandez be reduced by a step in his grade and thus denied his immediate promotion, (2) that he be asked to make good the loss sustained by Government during the period of his tenure of office as Civil Surgeon, Kadur Dt., (3) that on his complying with No. 2 he be transferred to Shimoga with a reprimand and with a hope

that he will in future pay his personal attention to matters concerning Government money,

(4) that Messrs T.S.Nanjappa and C.A.Nanjappa be respectively required to make good the over charges incurred during the short periods they were acting for Dr. Fernandez,

(5) that Mr. T.S.Nanjappa be informed that his conduct in connection with the matter, though commendable in certain respects, cannot in others be considered quite satisfactory,

(6) that the Senior Surgeon will be good enough to see that over charges of the kind which could easily be detected and promptly checked in his office are not allowed to recur,

(7) that the case discloses several irregularities and omissions, a repetition of which Government hope will be avoided by a set of rules framed by the Senior Surgeon and the Comptroller in consultation with each other and issued after submission to Government for approval.

29-1-03

In the Chief Court of Mysore at Bangalore.
Wednesday, the 10th day of December 1902.

Present

Hon: Justice A. Ramachandra Iyar, Chief Judge,
and
Hon: Justice G. F. Meikle johns, Judge.

Petition of Criminal appeal No: 79 of 1902-3 against the conviction and sentence by the Sessions Judge of Hassan under Sections 218, 403 and 468 of the Penal Code in Kadur Sessions Case No: 1 of 1902-3.

Appellant

T. Y. Krishna Rao (accused)

Judgment

The appellant has been convicted by the Sessions Judge, Hassan Division, for offences under Sections 468, 218 and 403, Indian Penal Code, and has been sentenced (a) for the forgery to rigorous imprisonment for 5 years and a fine of Rs 2000, in default to additional rigorous imprisonment for

for two years, (b) for the offence of framing an incorrect record he has been sentenced to two years' rigorous imprisonment and (c) for the offence of misappropriating the sums of Rs: 137-3-6, 156-5-2 and Rs: 121-2-4 also to two years' rigorous imprisonment, but the Judge has ordered that the last two sentences do run concurrently with the sentence for the forgery.

2. The accused appeals on the ground that there is no satisfactory evidence to prove that he has committed the offences, under Sections 403 and 468, I.P.C, of which he has been convicted and that the facts proved in the case shows that he simply obeyed his master in preparing the detailed and abstract contingent bills and was not actuated by any dishonest motive in so preparing them and the third and last ground of appeal is that the sentence is too severe.

3. The facts of the case are elaborately given in the Judgment of the Sessions Judge so we may at once proceed to consider

the grounds of appeal.

4. In the first ground of appeal the prisoner does not allege that it has not been proved that he has framed incorrect records causing loss to Government and as regards the misappropriation of the sums mentioned in the charge, he admits, before the Sessions Judge in reply to the first question in his examination that he obtained them on falsified accounts from the Treasury, but paid them over, even the one obtained in March when Dr: Fernandez was away, to the Civil Surgeon and did not use them himself.

5. But if a person who has fraudulently obtained money pays that money away, not to its rightful owner to serve his own purposes to a person who has no authority to recover it, he is on that account not the less guilty of misappropriation

6. As regards the forgery, it is alleged that the accused altered the figures in the detailed Contingent Bills for January 1902 and February 1902 as well as Exhibit D which is the abstract contingent bill for March 1902. To take the last case, the

prisoner has altered the figures 169-7-6
to Rs: 290-9-6 by prefixing 1 to 98 against
'Diet for patients' apparently after it was sign-
ed by the Officiating Civil Surgeon. The ac-
cused denies this alteration but Mr: T.S.
Nanjappah, the Civil Surgeon, during whose
acting incumbency these frauds have been
discovered, distinctly swears that Exhibit
D has been signed by him, that it is in the
handwriting of the accused, that the figures
$\frac{D}{1}$ and $\frac{D}{2}$, viz., 290-9-6 were not in
existence when he signed the Bill but that
Rs: 169-7-6 the correct figure has been
altered to Rs: 290-9-6, that the actual
charge under the head 'Diet for patients'
for the month has been altered from Rs: 98-8-2
to Rs: 198 by prefixing a '1'. There is no
reason to doubt the truth of this officer's
evidence and it is confirmed if these figures,
in the Bill, are looked at through a mag-
nifying glass.

7. The second ground of ap-
peal that the accused was not acting
dishonestly in preparing these bills but
merely obeyed his master scarcely calls
for

for consideration - An educated man of 40 could not possibly believe that he was acting honestly in preparing false accounts and altering accounts in order to draw more money from Government than he was entitled to draw.

8. As regards the sentence, the accused's pay was only Rs: 20 a month and it is not shown that he is a man of any private means, it is therefore hopeless to expect that the heavy fine of Rs: 2000 imposed on him by the Sessions Judge could ever be realized and therefore, in this respect, we would modify the sentence passed by the Sessions Judge.

9. As regards the rest of the sentence even making all allowances for the temptation placed before the prisoner by the system of accounts and utter absence of anything which could be called supervision, we consider that it is not too severe.

10. We observe that the lengthy Judgment of the learned Judge contains a great deal of matter which is more or less foreign to the question of the guilt or

innocence of the accused, upon which alone he had to adjudicate.

11. As he himself remarks in para 34 of the Judgment the Civil Surgeon, whose conduct he animadverts on so severely in paras 34, 35, 37 and 38, had had no opportunity before him of meeting the slanderous accusations brought against him and until he has had unsparing censure is to be deprecated.

12. No doubt in his own interests the Civil Surgeon will insist on a further enquiry departmental or otherwise being made.

13. We confirm the conviction and sentence passed on the accused with the exception of the fine of Rs: 2000 which we remit.

Chief Judge,

Judge

Judge

Read the following papers: Sessions Court of Hassan,

The ~~judgment of the Sessions~~ Kadur in ~~Hassan~~ Sessions Case No.1 of 1902-03 (Govt. v. T.V. Krishna Rao);

The judgment of the Chief Court of Mysore in Criminal Appeal No.79 of 1902-03;

Govt.Order No. S 355/Mis. 820 dated the 3rd Oct 1902, calling upon Dr A.S.Fernandez to furnish his explanation upon certain points.

Dr. Fernandez' explanations dated the 20th and 28th Nov.1902, and the remarks of the Senior Surgeon thereon.

Copies & Urgent

To The Dewan. This draft by Mr Chandrasekhara Iyer has been carefully prepared & I agree to it. The Chief Court's judgment has clearly mirrored Dr Fernandez' position. The fourth ~~judgment~~ memorial is extremely clumsy.

31-1-03

Order thereon.

One Krishna Rao, a Writer in the Government Dispensary, Chikmagalur, was prosecuted on charges of framing incorrect copies of detailed contingent bills of the Dispensary with intent to cause loss to Government, and altering the figures in, and thereby criminally misappropriating sums exceeding Rs.400. The accused was committed to the Hassan Sessions Court, which convicted him of the offences with which he was charged, and sentenced him to rigorous imprisonment for terms running in the aggregate to a period of five years, besides a fine of Rs.2000, subsequently remitted by the Chief Court on appeal. In the course of the trial various facts ~~tending~~ were elicited tending to place the management of the Hospital and in particular the conduct of the presiding Civil

Surgeon, Dr A.S. Fernandez, in regard to the expenditure of contingent moneys, in a most unfavourable light; and damaging comments ~~xxxx~~ on the laxity of supervision and irregularities in procedure ~~xx xxx~~ on his part were made in ~~the~~ an exhaustive judgment ~~of~~ delivered by the ~~Court~~ of Session Judge. The accounts and registers of the Dispensary were separately subjected to searching official examination, as the result of which a series of irregularities were traced pointing to systematic misappropriation of Government moneys to the extent of at least Rs.4338 during a period of several years, and under circumstances which raised the suspicion either of connivance or of culpable neglect ~~supervision~~ on the part of the Civil Surgeon. In order to enable him to meet, ~~if~~ as far as he could, the serious imputations under which his character lay, a memorandum embodying the various charges in detail was furnished to Dr Fernandez on the 3rd October last. And he has since submitted his explanations, which are contained in his printed letters dated the 20th and 28th November 1902.

2. The principal charges against Dr Fernandez and the explanations offered by him ~~xxx/xx~~ are briefly summarised below:

Heads of Charges.

Explanations.

(1)

According to the accused Writer Krishna Rao, his overdrawal of Rs.121 and odd in March 1902 was under instructions from Dr Fernandez, and the amount was paid to the latter when he came to Chikmagalur on the 28th idem. In support of this allegation and of the monetary relations existing between them, the accd has produced slips purporting to be demands for money, and also letters showing more than ordinary familiarity, addressed to him by Dr Fernandez.

Dr Fernandez denies these allegations. He asserts that he was in the habit of leaving a portion of his pay with the accused every month for household expenses, that the references to monetary transactions were solely to his private money, and not to moneys overdrawn by the Writer, and that there was nothing objectionable or familiar about the letters.

(2) Dr Fernandez caused inaccurate copies of detailed contingent bills to be prepared for the months of Oct to Dec 1901 and Jan 1902, got his locum tenens Mr T.S. Nanjappa to sign them under false assurances, and then intre duced them into the Senior Surgeon's office knowing them to be false.

According to Dr Fernandez, the copies prepared were not <u>false</u>, but <u>inaccurate</u> merely as not tallying with the registers: they were in fact true copies of the office copies, which contained some alterations; they were caused to be prepared, not by himself specially, but chiefly under Mr Nanjappa's supervision. No false assurances were given to the latter, who, on the contrary, knew the duplicate copies to be inaccurate when he signed them; and Dr Fernandez handed them to the Manager of the Senior Surgeon's office at the particular request of Mr Nanjappa. (This explanation, which seeks to make out that Dr Fer-

nandez took little of no part in the preparation of the copies, and that everything was practically done by Mr Nanjappa himself, is not very consistent with the evidence recorded by the Sessions Judge; nor is it supported by the admitted facts that Dr Fernandez did himself write to te accused to meet him with the necessary references at the Travellers' Bungalow, where he was staying, and ~~that~~ the copies were eventually prepared (there.)

(3) He became aware of the serious irregularities connected with the bills, and yet took no action to get the offender punished.

No special suspicion or alarm was, he says, created in his mind at the time; and he awaited, moreover, the result of the enquiry which he expected Mr Nanjappa to ~~m~~ make.

(4) Private purchases and other objectionable items used to be included in the Dispensary contingent bills; diets etc were fraudently enhanced; there were variations between the office and fair copies of detailed contingent bills; alterations were made under quantities and amounts, leading to overdrawals of contingent moneys;---all of which the accused alleges were done under Dr Fernadez' instructions.

He denies having authorised or been aware of any of these objectionable practices; but is obliged to admit that there was carelessness on his part, and that he trusted the Writer ~~"~~ a great deal too much," and signed the d.c.bills without scrutiny. He tries to find mitigation for his carelessness in ~~seek shelter under~~ the plea that he must have initialled the bills, as a matter of routine as the Writer used to bring them when he was very busy; and that incorrect bills were also prepared during the time when other officers acted for him:

Certain d.c.bills with incorrect totals have been approved of.

Here again Dr Fernandez tries to shelter himself under the plea that he had not the time to see to the correctness of the totals and so relied on the statement of the Writer, who might have altered the totals after obtaining his signature.

(5) The accounts of a local trader named Banniram show purchases of cloth for Dr Fernandez's use in June and July 1901 for Rs 57 and odd, while the amount has been included in the office copies of d.c.bills for the same months; and two bills in connection with the same transaction have also been found in the Dispensary records.

These are acknowledged to be private bills of Dr Fernandez, who asserts that they were settled with his own private money and not with Govt funds. (The explanation given for the items being shown in the d.c.bills, and therefore prima facie settled with Govt money, is ~~ingenious, but not very~~ far from convincing.)

(6) There has clearly been a misappropriation of money in connection with a clothing indent sanctioned for Rs.488½ in Sept 1900, but the actual expenditure on which was only Rs.102 and odd as shown by Marwari Sheraji's account.

Dr Fernandez explains that all the articles were procured through the late Hospital contractor's brother, who has not been examined as a witness in the Sessions case; that only some articles worth Rs.102 were purchased locally from Sheraji, the rest being obtained from elsewhere on payment to the contractor's brother of the balance of the money, and that the Hospital Stock-book will show that all these articles were such as could only be required for hospital purposes and not for his private use.

(7) The receipts submitted with d.c.bills are not trustworthy.

Dr Fernandez pleads that it was the Writer who obtained all the receipts, and that they were not being examined by himself.

(8) Several d.c.bills are not forthcoming.

Dr Fernandez surmises ~~This, it is alleged, is because~~ the they must have been removed by the Writer to his house and concealed.

(9) Portions of certain bills have been written in pencil.

The ~~unsatisfactory~~ inadequate explanation is offered that Dr Fernandez contented himself with the Writer's assertion that he ~~wanted~~ wanted to go through the bills again after the Civil Surgeon had initialled them in order to guard against accidental errors.

(10) Entries in the Inpatients' and Contingent Registers have been attested without scrutiny.

Dr Fernandez asserts that it was not the practice to attest the Inpatients' Registers and that it was very rarely that the Contingent Registers were brought to him for signature.

(11) Misappropriation of Govt money ~~to the extent of at least Rs. 4338~~ has been going on unchecked for several years ~~of~~ that the total is at least Rs 4338-

Dr Fernandez pleads that he had no knowledge of any money having been overdrawn during his tenure of office, and that, out of the said sum, Rs 279 and odd was overdrawn in Mr T.S.Nanjappa's time and Rs.197 in that of Mr C.A.Nanjappa.

(12) The accused states that the hospital contractor used to be induced by Dr Fernandez to give any vouchers that might be required to support false bills.

It is contended that the Accd's statement is uncorroborated by any reliable evidence, and that neither the former nor the present contractor supports the allegation about vouchers.

(13) ~~The Sessions Judge has made something remarks about~~ Irregularities and laxity of supervision

The Civil Surgeon, according to Dr Fernandez, had more important and

responsible professional duties, and had no leisure for attending to routine office work. (He, however, found time, according to himself, to attend to an extensive private practice, which shows that his official duties could not have been very overwhelming.)

Dr Fernandez urges, finally, that the accusations against him were got up by his enemies at Chikmagalur, and that the police also acted unfairly towards him in the case.

3. On a careful review of all the circumstances, the Government have no hesitation in affirming that Dr Fernandez has been guilty in any case of very gross carelessness in the discharge of his duties as Civil Surgeon in charge of the Kadur Dispensary, and that to this must mainly be attributed the heavy loss of money to Government which has been shown to have accrued. Moral turpitude cannot, however, be said to have been conclusively established. It also appears that two other officers (Messrs T.S.Nanjappa and C.A. Nanjappa) have been to a small extent blameworthy, and that, lastly, there has been a failure on the part of the Senior Surgeon's office to detect and check much earlier than it has done the palpable extravagance of contingent expenditure brought to notice. For all these reasons, Government are pleased to pass the following orders:--

(8) Several d.c.bills are not forthcoming.

Dr Fernandez surmises ~~This, it is alleged, is because~~ the they must have been removed by the Writer to his house and concealed.

(9) Portions of certain bills have been written in pencil.

The ~~unsatisfactory~~ inadequate explanation is offered that Dr Fernandez contented himself with the Writer's assertion that he ~~would~~ wanted to go through the bills again after the Civil Surgeon had initialled them in order to guard against accidental errors.

(10) Entries in the Inpatients' and Contingent Registers have been attested without scrutiny.

Dr Fernandez asserts that it was not the practice to attest the Inpatients' Registers and that it was very rarely that the Contingent Registers were brought to him for signature.

(11) Misappropriation of Govt money ~~to the extent of at least Rs. 4338~~ has been going on unchecked for several years ~~&~~ that the total is at least Rs 4338-

Dr Fernandez pleads that he had no knowledge of any money having been overdrawn during his tenure of office, and that, out of the said sum, Rs 279 and odd was overdrawn in Mr T.S.Nanjappa's time and Rs.197 in that of Mr C.A.Nanjappa.

(12) The accused states that the hospital contractor used to be induced by Dr Fernandez to give ~~him~~ any vouchers that might be required to support false bills.

It is contended that the Accd's statement is uncorroborated by any reliable evidence, and that neither the former nor the present contractor supports the allegation about vouchers.

(13) ~~The Sessions Judge has made scathing remarks about~~ Irregularities and laxity of supervision

The Civil Surgeon, according to Dr Fernandez, had more important and

(1) Dr Fernandez will be reduced by a step in his grade ~~and thus deferred from immediate promotion~~.

(2) He will be required to make good the whole of the loss sustained by Government during the period of his tenure of office as Civil Surgeon, Kadur.

(3) On his complying with the ~~above~~ direction, he will be transferred to Shimoga with a reprimand and with an expression of the hope that he will in future pay his personal attention to matters concerning Govt money.

(4) Messrs T.S.Nanjappa and C.A.Nanjappa will be respectively called upon to make good the overcharges incurred during the short periods during which they acted for Dr Fernandez.

(5) Mr T.S.Nanjappa will be informed that he has, in his anxiety to befriend Dr Fernandez, acted in certain respects in a manner which cannot be considered quite satisfactory, though his conduct has in other respects been commendable.

(6) The Senior Surgeon will be good enough to see that overcharges of the kind under advertance which could be easily detected and promptly checked in his office are not allowed to recur .

(7) The case discloses, as already mentioned, several serious irregularities and omissions, a repetition of which the Govt hope will be avoided by a set of rules to be framed by the Senior Surgeon and the Comptroller in consultation with each other, and which should be submitted to Govt for approval.

Secretary.

To

The Senior Surgeon &Sany Commr.
The Comptroller, Mysore Govt.

Abstract of the Charges against Dr S.A.Fernandez, and of the Explanations furnished by him.

General explanation:--

I admit carelessness on my part and lack of supervision under palliating circumstances. Multifarious duties -- viz. charge of two planting districts, and of District Lockup, inspection of hospitals and numerous dispensaries, and calls from planters at remote distances,-- especially with cholera and plague, did not give me much leisure for attending to routine office work. I had necessarily to place a great deal of trust in the writer. There was only one Writer; the rest professional men, whose legitimate duty is to attend to professional work. I had no occasion to suspect the accused of malpractises. He embezzled money not only in my time, but also when Dr Ramaswamiengar and Messrs T.S. and C.A.Nanjappa were acting for me (Vide Judgment, paras 35, 36). When he did this without the knowledge of Mr T.S.Nanjappa, why could he not have played the same trick with me ? In his first two confessions (Exh.H and M) Accd has not implicated me; and he refused to sign the third one which mentioned my name. These have not been considered by Sessions Judge. I have enemies at Chikmagalur, including Coffee-planter C.Srinivasa Rao and Headwriter Stages. There was a hostile meeting of lawyers after complaint was filed. The Police also acted unfairly towards me, wanting to parade all my irregularities as if I was the accused. Thus there was powerful combination interested in getting up evidence against me.

[Para II & VIII.]

But Dr Fernandez in his evidence that the Assistt Surgeon in the Hospital Apoth used to come and tell him that it was all right and he used to be made certain that it [illegible] was correct."

Accused's assertion that his overdrawal of Rs.121 odd in March 1902 was under instructions from Dr F, and on his assuring him of his return to hospital charge before end of month.

Absolutely false. Writer knew I had been transferred to Mysore for six months. Far from having had any idea of returning to Chikmagalur, I applied to be retained at Mysore or transferred to Bangalore. [Para IX]

Accused's assertion that the said amount was paid to Dr F at Chikmagalur on 28th March 1902.

I emphatically deny the assertion, which is also contradicted by Ex.6, in which accused stated that he paid Rs.75 to some shopkeepers on account of my bill and retained the balance.

Slips purporting to be demands for money, and letters showing more than ordinary familiarity, produced by accd.

I was in the habit of leaving a portion of my pay with the writer every month for household expenses. The reference to monetary transactions related solely to my private money, and not to moneys overdrawn by accd. He has himself confessed this by saying in the Sessions Court that "occasionally during his (Dr F's) absence he used to leave with me 50 or 60 Rs for meeting his private expenses," and that the chits and letters (Ex.12 to 41) "were addressed to me by Dr F that I might pay his private bills etc from the deposit of 50 or 60 Rs that he used occasionally to make." The very fact of my having sent these open slips shows my innocence, unless it can be supposed I was intentionally preparing a rope to put round my neck; and his preserving these admittedly harmless slips for the last so many years shows he had long contemplated a defence against his malpractices. [Para X]

These slips were perhaps purposely worded ambiguously.

Of the other four letters, Ex.7 is a letter intimating that I would send my batta bill to be cashed. In Ex.11 I sent a petty sum of Rs.30 in my writer's name

for a sadi to be presented to the writer's daughter at her wedding: in this nothing strange or unusual. The letter without date (Ex.9) was written in the ordinary course; no undue familiarity in it, as I had not then the slightest idea that the writer had in any way swindled Govt money. Ex.10 was writtento accused as soon as I heard from Mr Nanjappa by letter about alterations; it was written to save time, as I could not afford to stop more than a day, and had private work besides. I asked him therefore to have books, bills, etc., ready at the Travellers' Bungalow where I was staying. Nothing objectionable or familiar in this. [Para X & XII]

This letter apparently shows his attempt before the accused came to them that he took no active part in the preparation of the duplicate bills.

Dr F knowingly got inaccurate copies of detailed contingent bills for the months of Oct. Nov, Dec.1901 and Jany 1902, prepared.

When I saw Mr Nanjappa at Chikmagalur, he said that the Senior Surgeon had sent an urgent requisition for duplicate copies of the four bills, and that, as he had by mistake replied to having sent them already, he was afraid of being censured, and he wanted me to take the cover containing the bills and hand it over to the Manager on my way to Mysore. The office co ies of the bills contained some alterations and erasures. As I had myself no time, and was not in charge, I asked him to send for Abstr ct contingent bills, examine the hospital accounts, and report to Senior Surgeon. Mr N promised to do so, but wanted in the meantime to have the duplicate copies made and sent to S.S. The books and papers were ~~accordingly~~ sent to the Tr.Bungalow under Mr N's directions; and true copies of the offic· copies were ordered <u>by Mr Nanjappa and myself</u> (not by myself specially) to be prepared; they were so prepared by the accused and the Hospital Asst×; and Mr N was himself present at the time (Vide his evidence and that of Hosp Asst). [Para XII]

If, as this implies, he left everything to be done by Nanjappa, why did he ask the writer to bring up references to the Bungalow?

× Hospl Asst Lakshminarayan Sp? Shd be called up.

He got the same signed by Mr T.S.Nanjappa under false assurances.

Mr. N. himself does not say that I gave any false assurances. On the contrary, he has deposed that he signed the duplicate copies with the knowledge that they did not tally with the registers. He therefore knew the duplicate copies to be inaccurate when he signed them, i.e. that they did not compare correctly with the registers but were believed to be true copies of office copies. Such knowledge on his part negatives the assumption that he signed them under false assurances. He wanted to comply first with the S.S.'s urgent requisitions for duplicates merely and then enquire into the matter: if he did not want to do this, he would have to write at once to the S.S. that he could not send them as there were alterations: he adopted the former course.

[Para XII-]

He introduced them into the Senior Surgeon's Office knowing them to be false.

Before the Research Officer I said that he had no time to compare the duplicates with the office copies.

Mr. N. and myself thought the copies at the time to be inaccurate merely (s not tallying with the registers), and not as false bills. Compare Mr. N's own evidence th t he did not suspect any overdrawal, and merely noticed some alterations in the office copies of d.c. bills and registers. Nor was I aware of any overdrawal. In the absence of office copies of abstract c. bills (which are not kept), there was nothing to show that any money had actually been overdrawn.

[Para XII]

It is clear that he became aware of the serious irregularities connected with the bills, but took no action to get the offender punished.

Requisitions from the S.S's Office for duplicates, either not received or missing, were not uncommon; and the one under advertance did not in itself create any special suspicion or alarm.
My reason for not taking immediate action against the writer until 17th April 1902 (on which date I made a report to the S.S.: Ex.AAB), was that I awaited the result of Mr. N's enquiry, he being then in charge of the District.

[Para XII]

Dr F's assertion, that his visit to Chikmagalur in March 1902 was not on account of the said d.c.bills, but to look after private affairs etc., and that he delivered the fair copies to the Manager of the Senior Surgeon's Office at special request of Mr Nanjappa, --- contradicted by the latter's statement.

This is not a very material point. But still it may be noted that Dr F deposed that he went to Chikmagalur to advise his lawyer to file an appeal & that he had also other work besides. And again in Xam. that he went to Ch. about his appeal and other private work.
NB- very material

I did not say th t my visit was quite unconnected with these copies. What I stated was that I went to Chikmagalur both for my own work and because Mr N wanted me. In this, therefore, I am not contradicted by him.

As regards the other fact, my assert on is true, and Mr N has not adhered to the truth. The Senior Surgeon had asked for tappal book also: Mr N was very solicitous that he should not be pressed for it, which is evident from his not having alluded to it in his reply to the S.S. The cason for his specially requesting me to deliver the cover personally was that I should speak to the Manager not to press for the tappal book. In valuing Mr Nanjappa's evidence, his being in the same boat with me, though in a smaller degree, should be borne in mind. [Para XIII.]

This is really cruel to Mr N.

Inclusion of private purchases and other objectionable items. Enhancement of diets etc. Variations between office and fair copies of detailed contingent bills. Alterations under quantities and amounts showing overdrawal of contingent money. Accused alleges that all these were made under Dr F's instructions and generally in his bungalow.

I deny having authorised the writer to include my private purchases, or that he did so with my knowledge; or that any bill or return was prepared in my bungalow, or any corrections made under my instruction . [Para XI]

They became objectionable only when they were found out, and made the subject of a criminal enquiry.

If I was a party to the fraud, the objectionable items noticed would not have appeared; there would have been no variations between the fair and office copies; no occasions for corrections etc under a preconcerted arrangement of details. [Para XIV]

I admit carelessness on my part: I trusted the writer a great deal too much, and without scrutiny signed d.c. bills. Perhaps very few heads of offices scrutinise such bills placed before them in the ordinary routine of offic work. In most cases the draft bills were altered after my initials were obtained; and when fair copies were placed before me for signature, I naturally thought they were correct copies of the drafts as initialled. The writer used to bring papers and bills when my hands were full of work: I never noticed these objectionable items when I initialled them, nor did I pass any such items. He also cleverly managed to get signatures of other officers during the moments when they were least likely to spare time for checking the bills. The very fact of some of the items being extremely objectionable shows I could not have been cognisant of them. They may have been inserted subsequently.

Such of the alterations etc. as may not be in my writing must be the doing of the accused, of which I know nothing. He is alone responsible for them.

He has done this not only in my days, but in those of other officers also. Several of the bills have not been signed by me.

The enhancement of diets could have been checked by reference to the Diet rolls sent every month to the Senior Surgeon's Office; but it appears that, in order to conceal his misappropriations, the writer had not been sending them. (Note: the S.S.says that the diet rolls are being received.)

D.C.bills with incorrect totals have been approved of. In bill for Sept.1895 both total and some of the corrections are in Dr F's hand, showing knowledge on his part.

I had not the time to see to correctness of totals, so relied on writer's statement. For anything I know he may have altered totals after obtaining my signature.

The bill for Sept is not before me. Red ink corrections in it must be mine, and must be proper corrections to lessen the amounts. Any corrections to enhance amount must be by accused. I never totalled figures of any bills, so the total of this one could not be in my handwriting. Para XIX

Accounts of Banniram show purchases of cloth by Dr F in June and July 1901 for Rs.57 odd. The office copies of the d.c.bills for same months show entries of Rs.27 and 30 against Banniram. Two bills found in office records, one bearing corrections in Dr F's hand.

What's there to show this? Prima facie they allege to have been settled with my money: facts which in original bill & fair copy show this.

These are undoubtedly my private bills, and were settled with my private money. If I had used Government funds, not likely that I would have preserved the bills, or kept them among Govt records. Having noticed certain overcharges in articles and prices, I corrected some of the items in the bill. [Para XIV]

Misappropriation of money from sanctioned clothing indent in Sept '00; amount drawn Rs.488½ against actual expenditure of Rs.102 odd only, acc. to Sheraji's account. And purchase expressed in stamped receipt to have been made through hospital contractor, who however denies supplying any clothing to hospital in that month.

It was not the late contractor, but his brother (who has not been examined), that procured the articles and signed the receipt. The latter brought some Marwari merchants, from one of whom articles worth Rs.102 were bought; and as the remaining articles were not available at Chikmagalur, the contractor's brother offered to procure them from Bangalore etc. on payment of balance of the money. Hospital contractor, who was fined and dismissed by me, is a hostile witness; and as the purchases were not made through him, his account book cannot show the sale of the bedding and clothing.

This is a point which seems worth clearing up

The hospital Stock-book (which was purposely not produced by the Police) will show all the articles purchased : they consisted of a large number of ordinary

sadies worth Rs.1½ or 2, common bed sheets for patients, many yards of Turkey red cloth for patients' puncheys, and common white drill for patients' coats and caps. If the Judge had taken the trouble to know their nature, he would not have said that they were bought for my private use.

[Para XV.

Contractor Khidar Khan stated that in October 1900 (?) Dr Fernandez and the Writer took his signature to four pieces of blank paper, which afterwards figured as receipts annexed to the bills for certain months.

This is a Police invention. Khider Khan has not stated either in the Magistrate's or in the Sessions Court that I took his signature to any pieces of blank paper.

Khider Khan's dep^n^ to be referred to.

[Para XVII]

Receipts not trustworthy.

It was the writer who obtained all the receipts, as he had been entrusted with the duty of making all disbursements. He must account for any difference. I never used to examine them. He was not bringing them to me for initials.

[Para XVI, XVIII

Several D.C.bills not forthcoming.

They must have been removed by the writer to his house and concealed.

[Para XIX

Certain bills not signed.

This must be because accused did not bring them for initials. Of the bills referred to, two were omitted to be signed by Mr T.S.Nanjappa who was then acting.

[Para XIX

Portions of certain bills (office copies) written in ~~ink~~ pencil

When I remarked to the writer about these pencil entries, he said he would go through the bills again after my initialling them, in order to verify that he had not made any accidental errors; with this explnation I was satisfied at the moment.

Not a very satisfactory explanation from the Head of the Department.

Dr F.

Entries in Inpatients' and Contingent Registers attested by Dr F without scrutiny.

Not the practice to attest Inpatients' Registers. The entries in Contingent Registers are made by Hospital Asstt in charge of wards, and daily signed by Asstt Surgeon, and only occaionally, during the latter's absence, by the Civil Surgeon, who signed weekly. (on the assurance of the Hospl Asst)

[Para XIX -

In bill for March 1900 Mr C.A.Nanjappa has entered queries against certain items; these have not been explained.

This was Mr Nanjappa's bill, and he should have pursued the enquiry and taken action, as he remained in charge in April and May also.

[Para XX

Misappropriation of Govt money to the extent of at least Rs.4338 has been going on unchecked for several years.

I had no knowledge of any money being overdrawn by accused during my tenure of office. Out of this sum, Rs.279 odd was overdrawn in Mr T.S.Nanjappa's time, and Rs.197 in that of Mr C.A.Nanjappa; the rest in mine.

[Para XXII -

Sessions Judge's damaging remarks.

The Judge has gone out of his way in writing a criticism on the laxity in the Department, quite foreign to the issue before him. Most of his observations regarding me were very unfair. He was not justified in inserting insinuations against my character from the statements of the accused alone and other persons examined behind my back.

[Para XXIII

Paras 13& 14 of judgment. Accused's statement that the contractor used to be induced by Dr F to give any vouchers that might be required to support false bills.

Accused's statement is perfectly uncorroborated by any reliable evidence; neither the former nor the present contractor supports the allegation about vouchers.

[Para XXIV

Para 17: procedure adopted by accused with regard to bill for expenses of Feby 1902 differed from his usual manipulations of the d,c., bill, reason being change of masters from Dr F to Mr T.S.N.

These remarks, based on the assumed differences in our respective character, are due to the Judge's unfair assumption of my guilt, and to the misconception that the bill was prepared by the accused; whereas the latter was on short leave: the Hospital Asst may have prepared the d.c.bill and the writer afterwards written up the A.C. bill.

Is this true? But even if it was, not very material.

[Para XXV

Paras 28,29&38. Scathing remarks about irregularities and laxityof supervision.

The Judge seems to have thought that Civil Surgeon was merely in charge of the Account and Cash departments, without realising his more important and responsible duties as a Medical officer.

But DVF found time to attend to an extraneous private practice with 1500 patients.

[Para XXVI

Concluding appeal to Government:

What further evidence of the Arden false bills fired by him?

If I had been a party to fraud, evidence of a tangible and direct nature would have been forthcoming; especially with enemies and Police hostility.

Colonels McGann and Benson know that I have often wished for a transfer, which I would not have done if I had such a prolific source of income, almost permanent

I beg Government to consider position of my family, private means, special status as senior Civil Surgeon, large salary and private practice, and the improbability of a man of my position and service stooping to dishonorable acts which would place him at the mercy of his subordinates.

[Para XXVII

Manner.

Trusting that I shall not be considered as 'out of order', I beg to remain,

Yours ever Sincerely

H. Manjeendaya

17 dear 190

My dear Sir,

I have used the file for the purpose of two pending references and return it as it has not yet been dealt with by you

May I take the
liberty of drawing at-
tention to the irregula-
rity of an Official Com-
munication not having
been sent to the Secretary
-all? I was for a
long while under the
impression that no
reply had been received,
and I find that
I had not seen it
even when one of
the Asstt Secretaries
dealt with it.

I wonder if there
has been anything to
justify the Senior Sur-
geon in ignoring
the Secretary in this

Para 17: procedure adopted by accused with regard to bill for expenses of Feby 1902 differed from his usual manipulations of the d,c., bill, reason being change of masters from Dr F to Dr T.S.N.

These remarks, based on the assumed differences in our respective character, are due to the Judge's unfair assumption of my guilt, and to the misconception that the bill was prepared by the accused; whereas the latter was on short leave: the Hospital Asst may have prepared the d.c.bill and the writer afterwards written up the A.C. bill.

Is this true? But even if it was, not very material.

[Para XXV

Paras 28,29&38. Scathing remarks about irregularities and laxityof supervision.

The Judge seems to have thought that Civil Surgeon was merely in charge of the Account and Cash departments, without realising his more important and responsible duties as a Medic l officer.

But DF found time to attend to an extensive private practice worth 800 a month.

[Para XXVI

Concluding appeal to Government:

If I had been a party to fraud, evidence of a tangible and direct nature would have been forthcoming; especially with enemies and Police hostility.

What further evidence like Arab false bills fixed by him?

Colonels McGann and Benson know that I have often wished for a transfer, which I would not have done if I had such a prolific source of income, almost permanent

I beg Government to consider position of my family, private means, special status as senior Civil Surgeon, large salary and private practice, and the improbability of a man of my position and service stooping to dishonorable acts which would place him at the mercy of his subordinates.

[Para XXVII

I have read all the principal papers in this file — and the first remark I have to make is the irregularity pointed out by the Secretary of the usual form and channel of communication not having been adopted in this case — There was no necessity for any departure and this may be pointed out to the Secretary.

With regard to the merits of the case there can be no doubt whatever of the culpable neglect of Mr Fenwick in failing to protect the Post from being defrauded by his Office clerk in the manner he was permitted to do — His plea of heavy work is all bunkum and does not in the least palliate his offence. There are two other Officers — the two Navigations — who have served with him but there is not the same analogy in this — They were temporary and Officiating Officers who would naturally let things go on during their short incumbency of the Office and it is to the credit of W. Navigation that these frauds were brought to light

in this time - In this misguided
love for the credit of his Dept and
which is false patriotism of an
objectionable kind he tried to smooth
over the difficulties, but they were
too many and considerable to be thus
screened away - His attempt, in
which Mr Fernandez helped him
- though on the Senior Officer he ought
to have dissuaded him from any such
attempt - to get the Accounts
smuggled into the Senior Surgeon's office
through the Manager is to say the least
reprehensible - The necessity for an
official in the Senior Surgeon's office
knowing, and dividing the bills & accounts
of the Dept Medical Stores during the
hours of the Senior Surgeon has also
forced itself for recognition - The present
Manager is apparently unfit for such
work - Coming back to the case
of the Senior Surgeon Fernandez it is
said that moral turpitude has not
been conclusively established - This
does not acquit him of all moral blame.
The remarks of the S. Judge are very
injurious to him - The Chief Court consider
those remarks out of place - but advise
Mr Fernandes to not ask an enquiry in his
own interest - The situation is thus one

of suspicion against this officer and the question is whether under the circumstances he should not be called upon to establish his innocence by the commission of enquiry. No doubt such officials irregularities and in the keeping of accounts and frauds supported by them have occurred elsewhere and in other depts, where the Heads of Offices have been held responsible for the loss and ordered to make it good. But the frauds in this case were facilitated by accounts which in their completed state had to be signed by the Surgeon and the accuracy of which it was his duty to assume himself. Moreover he admits that he utilised this official as his own private accountant and entrusted him with private funds for the purpose of making investments, remembrance &c. Where the line of demarcation is to be drawn between gross and culpable negligence ends and moral delinquency commences. On the whole it seems to my mind that the so called frauds neglect does not assume an objectionable feature

of moral weakness to keep a small official under proper check and control. Under all the circumstances of the case it seems to me a question whether a commission of enquiry would not be appointed to sift the matter thoroughly and give the Govt the benefit of its opinion — But the data available have all been exhausted apparently & it has to be considered whether such Commission will have more facts placed before it. The results of such a commission will be far more satisfactory to all concerned than a termination of the case at its present stage. Even after he is punished in the matter now suggested by the II^d Comm^r it will be difficult to keep this High Officer in an independent position involving large expenditure of Govt money. Among the Civil surgeons he occupies the senior position and it will be difficult to deal with him — His name is not found in the history of services and the cause of omission is not understood. His Service Register will be sent for — and in the meanwhile these papers will be sent on with the 1st Comm^r from the Govt of this opinion.

18. III. 03

Rd 20/3/03 - 18/3/13
C. 186

It would have been satisfactory if there had been a distinct finding on each item of charge brought against Dr.Fernandes after securing such additional evidence as may be necessary to elucidate the points urged in defence.

2. There is no question that the proceedings disclose grave irregularities and mismanagement in the Civil Surgeon's Office at Chickmagalur. The remedy suggested by the Dewan may be adopted . I would dismiss the Manager of the Senior Surgeon's Office , censure Mr.T.S.Nanjappa for tampering with the records of the Senior Surgeon's Office , and censure the Civil Surgeons who officiated at different times , for not checking the accounts and hold them responsible for the sums misappropriated during the time they officiated .

3. As regards Dr. Fernandes himself it would have been satisfactory if the Senior Surgeon had given his opinion as to how Dr.Fernandes should be dealt with as far as his employment in the Medical Department was concerned .

4. I think , in the case of an Officer occupying the high and responsible position of Dr.Fernandes and with such grave imputations against his official character lying unanswered there are only two courses open . Either he should send in his papers or court an inquiry before a Commission with a view to get his character cleared.

5. I would strongly deprecate punishment by degradation in the case of such high Officers Their efficeincy is impaired by the stigma always attaching to them of their having been the subject of grave accusations , while on the other hand with the charges not clearly established against them, they will always pass as aggrieved persons.

6. If Dr. Fernandes declines the inquiry, I would retire him forthwith on such pension as he may be entitled to, of course with provision for the recovery of the amounts of which the Government has been defrauded during his incumbency.

7. If he is tried by a Commission and found guilty, I would dismiss him from the service.

8. If I may be allowed to suggest Members for the Commission, I would name either Mr. Rangasami Iyengar or Mr. Meiklejohn, Judges of the Chief Court, with Rao Bahadur Mr. Madiah for the second Commissioner.

10th April 1903 / Madhava Rao

To the Dewan

Hy
18/4/03

9697
13.4.03.

Send to H. Collector & if Kindly call him tomorrow when will meet the matter may be decided

14.IV.03 Hy

C 146
14.4.1903

16.IV.03.

A commission of inquiry be recommended - One the commissioner Mr Rangasami Iyengar being also recommended -.

16.IV.03. Hy

As written
request of

C. Srinivasa Iyengar Esqr
Councillor

Para 10-

Para 11.

Para 13-

Para 19

13-24

Before the Special Commissioner
Appointed to enquire into the Irregularities in the
Chikmagalur Civil Hospital

Exhibits

R. Series

Miscellaneous.

Exhibit No.		Description
In the Sessions Court	In the present Enquiry	
AT	R1	Copy of bill produced by Contractor Kidar Khan for December 1901.
AT1	R2	---- Do Do for December 1901
AU&AU1	R3	Do Do for January 1902
AV&AV1	R4	Do Do for February 1902
LII	R5	Order dated 21.4.02 issued by Mr. J.S. Manjappa to T.Y. Krishna Rao to attend the Hospital
M	R6	Statement of Witness T.Y. Krishna Rao before the Senior Surgeon.
H	R7	Written explanation dated 21.4.02 Submitted by T.Y. Krishna Rao to the Civil Surgeon
J	R8	Copy of telegram dated 21.4.02 from the Senior Surgeon to the Offg. Civil Surgeon Mr. J.S. Manjappa.
VI	R9	Rough notes taken by the Senior Surgeon while examining T.Y. Krishna Rao
XLVIII	R10	Receipt of Contractor Habibulla dated 15.9.00
	R11	Receipt of Contractor Kidarkhan dated 11.1.02.

In Sessions Court	In the present enquiry	Description.
	R12	Receipt of Contractor Kidderkhan dated 14-1-02.
	R13	Receipt of Contractor kidderkhan dated 3-2-02.
	R14	Banni Ram's account (marwari patti)
	R15	English translation of above
	R16	Statement prepared by the Head accountant of the Kadur District office, showing the difference between the amount of Contractors' accounts and the amount actually drawn from the Treasury on the A.C. Bills of the Chikmagalur Civil Hospital from January 1897 to February 1902.
F	R17	Memo submitted by K. Narasimhangar, Head accountant, District office, Kadur, on the result of examination of accounts of the Chikmagalur Civil Hospital, from January 1897 to February 1902
	R18	Memo in the handwriting of T.Y. Krishna Rao, showing the amount with details, drawn on the A.C. Bill no 19 dated 19.3.02.
	R19	Letter dated Mysore, 19.5.02 from Mr Mahamad Jaffir, asst. Supdt. of Police to Mr R. Subbaka, Asst. Supdt. of Police.
	R20	Shop account (in Canarese) of Hospital Contractor Habibulla, prepared on 16.5.1902
	R21	Statement made by the Hospital Contractor Kidderkhan on 13.6.02 before the Police Supdt.
	R22	List presented by Kidderkan, showing the sums received by him from the Hospital from July 1901 to April 1902.
	R23	Spencer & Co's Bill dated 12.6.01
	R24	Bala Ram's Cashbill of Rs. 3.8.6 dated 12.6.01

In Sessions Court	In the present enquiry	Description
	R25	List of books in the Chekmaglur Civil Hospital for 1900-01, dated 14.7.01.
	R26	Draft list of do. do bearing no initial for the same year
	R27	Abdul Latiff & Co's bill for Rs 3.3.0 of 24.8.01
	R28	Wedding card sent to T. Y. Krishnamma by Mr C. S. Fernandes
	R29	Docket No. 2296 dated 27.7.98 from the Superintendent, Postal Workshop & Press.
	R30	Do. No. 2363 dated 29.7.98 from Do.
	R31	Slip in the hand-writing of Mr Fernandes showing the distribution of locks from Aligarh
	R32	Slip showing do.
	R33	Slip in the hand writing of Mr Fernandes showing the distribution of locks with prices recoverable from each party
	R34	Rough memo containing figures which seem to refer to D. C. Bill for April 1894.
	R35	Do. Containing figures which seem to refer to D. C. Bill for September 1899.
	R36	Blank receipt signed by contractor Habibulla
	R37	Rough memo of account dated 12-7-94 probably refering to Ex. P17 & P1
	R38	Memo of particulars of the A. C. Bill No 7 dated 16.1.95.
	R39	Rough account of Contingent expenses for August 1896.
	R40	Slip Containing figures which seem to refer to A. C. Bill No 12 of 20.6.99.
	R41	Rough note of details for Rs 181-4-11 due to Contractor

Rec'd on 11/3/04

In the Sessions Court	In the present enquiry	Description.
	R42	Account in Tamil of Contractor Habibulla showing the ingredients supplied to Hospital with their prices.
	R43	Habibulla's tender for Hospital Supplies dated 3rd July '97.
	R44	Receipt of Munisami dated 12-10-92 for Rs 134-13-8.
	R45	Unstamped receipt for Rs 146-8-2 dated 4-11-92 supposed to have been granted by Cook Munisamy
	R46	Do do for 113-1-4 dy 9-12-92 supposed to have been granted by do.
	R47	Post card dated Madras 1st January 1898 from Messrs Bayeux & Co to the Civil Surgeon Chik.
	R48	Joseph Martin's bill of 31-7-97 for Rs 5 being value of brandy supplied
	R49	Do's bill of 30.6.97 for Rs 5 do
	R50	Rough memo dated 6.11.01 accounting for Rs 231-6-1.
	R51	Baker's bill for Rs 10.12-0 endorsed as paid on 23-7-92.
	R52	Do for Rs 8.4-0.
	R53	Carpenter's bill for Rs 2-4-0.
	R54	Account dated 16-9-97 made up for Rs 57
	R55	Account book of writer T.Y. Krishna Rao
	R56	Rough Copy of diet bill for May '94 for Rs 140-10-3 in the hand writing of Compounder Chandayya.
	R57	Bill in the hand writing of Compounder Chandayya for bazaar medicines &c. supplied in may '94 for Rs 31-8-0
	R58	Diet bill in the handwriting of do for June 94 for 117-5-6
	R59	Bill for bazaar medicines &c. for June 94 for 35-0-4 in the hand writing of Compounder Chowdayya
	R60	Diet bill for July '94 for 159-15-1 in the writing of do.
	R61	Bill for bazaar medicines &c for Rs 29-0-2 in do — do.

In the Sessions Court	In the present Enquiry	Description
	R62	Diet bill in the hand-writing of Compounder Chundaya for August 1894 for Rs 10.6-15-6
	R63	Bill in the hand-writing of do for bazaar Medicines supplied in August 1894 for Rs 25-6-4.
	R64	Diet bill in the hand-writing of do. for September 1894 for Rs 87-13-3.
	R65	Bill in the hand-writing of do for bazaar Medicines supplied in September 94 for Rs 29-10-10.
	R66	Diet bill in the hand-writing of do for October 1894 for Rs 10 9-11-8.
	R67	Bill in the hand-writing of do for bazaar Medicines supplied in October 1894 for Rs 25-6-6.

Rejd 5 in S.C. 11/2/04

Ramachandra Ayyar
Sub-Assistant Surgeon on Special Duty

Ext. R 11/1

11-1-17

Ext. R 12

1881

January	167	14	2		49	12	11		217	11	1		199	4		19		
February	158	2	9		66	7	4		224	10	1		190	5	6		33	6
March	143	6	6		63	2	10		206	9	4		190		4		14	8
April	129	15	9		69	9			199	8	9		183	6	9		15	4
May	133	10	9		32	13	9		166	8	6		181	4	11		32	13	9
June	122	14	6		56		4		178	14	10		167				18	11	
	856		5		337	14	2		1193	14	7		1111	5	6		133	10	9

218	4		167	6	11	76	7	11	? 243	14	10	197	6	11
223	11	6	188	9	11	74	.	7	? 262	10	6	Fair copy not		
201	8	4	182	1	4	64	7	.	✓ 246	8	4	Fair copy not		
198	10	9	178	14	.	81	6	4	✓ 260	4	4	Fair copy not		
244	2	8							✓ 272	.	3	Fair Copy not		
185	11	.	178	13	8	66	10	4	✓ 245	8	-	Fair Copy not		
1245	.	3							1530	14	3			

				1378	9	4	1379	3	4	235	12	2	231	3				
not received				351	11	1	351	11	1	36	15	8	39	2	6	D. Fernand		
60	10	8	✓	292	9		✓	292	9	39	5	7	41	2		D. Fernand		
93	3	5	✓	234	14		✓	234	14	51	3	2	50	1		D. Fernand		
75	3	1	✓	245	5	5	✓	245	5	5	39	1	9	59	15	D. Fernand		
57	11	9		241	13			241	13		47	2	8	41	13	3	D. Fernand	
73	6			249	4	3		249	4	3	51			40	4	9	D. Fernand	
				2993	9	10		2994	3	10	500	9		503	9	6		

Fair Copy not received	Writer Krishna Rao	Fair Copy not read	
Dr. Fernandez	Writer Krishna Rao	Krishna Rao	
Dr. Fernandez	Krishna Rao (Writer)	Krishna Rao	
Dr. Fernandez	Krishna Rao (Writer)	Krishna Rao	
Mr. C. Appadura Modelian	Krishna Rao (Writer)	Krishna Rao	
Mr. C. Appadura Modelian	Krishna Rao (Writer)	Krishna Rao	

	819	12	6	323	10	8	1143	7	2	1013	11	4	134
July	227	6	.	87	5	5	314	11	5	270	6	7	42
August	200	9	4	52	1	10	252	11	2	226	12	9	24
September	109	13	2	73	13	8	183	10	10	139	13	.	45
October	140	3	7	66	.	1	206	3	8	157	5	9	28
November	147	9	1	47	1	3	194	10	4	183	10	9	11
1898 December	144	10	6	53	9	9	198	4	3	183	7	6	2
	1790	.	2	703	10	8	2493	10	10	2175	3	8	31

5	-	1148	-	4	904	8	10	393	10	6	1298	3	4	
											?			
2	-	312	8	7	227	6	-	94	5	1	321	11	1	Fair Copy
											✓			
2	-	250	14	9	231	6	1	60	10	8	292	-	9	231 6 1
											✓			
-	-	184	13	-	141	10	7	92	15	5	234	10	-	141 10 7
											✓			
-	8	185	6	5	170	2	4	75	3	1	245	5	5	170 2 4
											?			
5	-	199	15	9	144	1	3	47	11	9	191	13	-	184 1 3
											?			
8	-	208	15	6	145	14	3	63	6	-	209	4	3	175 14 3
6	8	2490	10	4	1965	1	4	827	14	6	2792	15	10	

57 3 8	228 15 5	228 15 5	29 . 7	30 8 .	Dr. Fernande
62 13 9	214 3 2	214 3 2	41 15 10	40 . .	Dr. S.K. Hanumanthak
96 7 5	217 2 11	217 12 11	43 3 .	43 6 .	Dr. S.K. Hanumanthak
not received	221 12 5	221 12 5	37 3 7	35 2 .	not signed
53 9 8	246 10 10	246 10 10	35 10 6	35 . .	not signed
58 14 4	249 12 7	249 12 7	48 10 8	47 3 .	Dr. Fernande
	1378 9 4	1379 3 4	235 12 2	231 3 .	

W. S. K. Hanumantha Rao	Krishna Rao	writer Krishna Rao	
W. J. S. Nanjappa	Krishna Rao	writer Krishna Rao	
W. J. S. Nanjappa	Krishna Rao	writer Krishna Rao	
Fair copy not received	writer, Krishna Rao	Fair Copy not rec'd	
W. J. S. Nanjappa	Krishna Rao	writer Krishna Rao	
Dr. Fernandes	Krishna Rao	writer. Krishna Rao	

1898	January	149	15	2	49	15	8	199	14	10	180	7	5	18
	February	119	5	1	52	14	3	172	3	4	148	7	2	25
	March	85	11	6	88	14	5	174	9	11	133	4	11	41
	April	141	9	4	42	15	6	184	8	10	173	10	5	13
	May	162	6	8	48	9	8	211		4	190	3	10	21
	June	160	12	9	40	5	2	201	1	11	187	9	7	15
	Total	819	12	6	323	10	8	1143	7	2	1013	11	4	134

		198	7	5	174	11	9	54	3	8	228 ✓	15 5
2		174	3	2	151	5	5	62	13	9	214 ✓	3 2
2		174	6	11	85	11	6	132	1	5	217 ✓	12 11
		186	10	5	168	12	9	52	15	8	221	12 5
7		211	10	10	163	1	2	49	9	8	212 ?	10 10
		202	9	7	160	14	3	41	14	4	202 ?	12 7
5		1148		4	904	8	10	393	10	6	1298	3 4

		174	11	9								
		151	5	5								
		120	11	6								
		Fair copy										
		193	1	2								
		190	14	3								

			979	11	2	979	11	2	205	10	7	205	10	7	
81	8	4	275	11	11	275	11	11	28	11	11	46	3	7	D: Fernande
75	9	3	271	5	3	271	5	3	33	15	4	30	8	9	D: Fernand
63	.	2	247	7	3	247	7	3	32	13	2	29	15	9	D: Fernand
received			197	7	7	197	7	7	38	.	7	35	10	1	D: Fernand
53	.	10	199	5	11	199	5	11	26	.	9	24	15	11	D: Fernand
55	1	9	199	7	3	199	7	3	33	1	.	27	4	.	D: Fernand
			2370	8	4	2370	8	4	398	5	4	400	4	8	

Mr. S K Hanna - Kristina Rao (writer) Kristina Rao
- Martha Rao

Dr. Fernandez Kristina Rao (writer) Kristina Rao

Dr. Fernandez Kristina Rao (writer) Kristina Rao

Fair Colony (writer) Fair Colony
received Kristina Rao not rec'd

Mr. S K Hanna - Kristina Rao (writer) Kristina Rao
- Martha Rao

Mr. S K Hanna - Kristina Rao (writer) Kristina Rao
- Martha Rao

	774	6	7	568	3	-	411	8	2	979	11	2			
										✓					
	229	8	4	194	3	7	81	8	4	275	11	11	194	3	7
										?					
6	240	12	6	165	12	-	75	9	3	241	5	3	195	12	-
										✓					
	217	7	6	184	7	1	63	-	2	247	7	3	184	7	1
										?					
	161	13	6	110	11	10	51	11	9	162	7	7	Fair copy not		
											✓				
	174	6	-	146	5	1	53	-	10	199	5	11	146	5	1
	172	3	3	144	5	6	55	1	9	199	7	3	144	5	6
6	1970	3	8	1514	-	1	791	8	3	2305	8	4			

		430	9	7	343	7	-	774	-	7			
	July	173	15	8	73	-	14	247	-	-	197	8	4	32
	August	164	3	6	73	2	5	237	5	11	202	12	-	38
	September	154	12	5	59	13	8	214	10	1	189	3	6	28
	October	109	-	6	50	6	6	159	7		131	4	6	30
	November	120	14	10	52	6	4	173	5	2	152	14	-	21
1897	December	120	11	8	45	10	7	166	6	3	151	3	3	21
		1274	4	2	697	14	10	1972	3	-	1024	13	7	171

55	2	6	139	10	11	139	10	11	40	10	3	40	10	3	D° Fernandes
received			148	14	8	148	14	8	52	3	10	52	3	10	D° Fernande
received			188	5	-	188	5	-	25	10	10	25	10	10	D° Fernande
70		11	167	6	7	167	6	7	36	3	1	36	3	1	D° Fernandes
53	13	5	152	9	2	152	9	2	31	4	2	31	4	2	D° Fernandes
60	10	3	182	12	10	182	12	10	19	11	3	19	11	3	D° Fernandes
			979	11	2	979	11	2	205	10	7	205	10	7	

Dr. Fernandes	Writer Krishna Rao	Writer Krishna Rao
Fair Copy not received.	Krishna Rao	Fair Copy not received
Fair Copy not received	Krishna Rao	Fair Copy not received
Dr. Fernandes	Krishna Rao. Writer	Krishna Rao
Rd. SK. Hanumantha Rao	Krishna Rao Writer	Krishna Rao
Rd. SK Hanumantha Rao	Krishna Rao Writer	Krishna Rao

99	-	8	84	7	10	55	3	1	139	10	11	84	8	5
96	11	8	78	2	5	70	12	3	148	14	8	Fair copy not		
162	10	2	87	4	9	101	-	3	188	5	-	Fair copy not		
131	3	6	97	5	8	70	-	11	167	6	7	97	5	8
121	5	-	98	11	9	53	13	5	152	9	2	98	11	9
163	1	7	122	2	7	60	10	3	182	12	10	122	2	7
774	-	7	568	3	-	411	8	2	979	11	2			

1897

January	54	8	3	44	8	5	99	.	8
February	46	10	7	50	1	1	96	11	8
March	64	8	10	98	1	4	162	10	2
April	80	2	7	51	.	11	131	3	6
May	77	12	7	43	8	5	121	5	.
June	106	14	9	56	2	10	163	1	7
	430	9	7	343	7	.	774	.	7

Contractor not having obtained for three months, the figures of col: 6 have been entered in col: 8

99	-	8	84	7	10	55	3	1	139	10	11	84	8	5
96	11	8	78	2	5	70	12	3	148	14	8	Fair copy not		
162	10	2	87	4	9	101	-	3	188	5	-	Fair copy not		
131	3	6	97	5	8	70	-	11	167	6	7	97	5	8
121	5	-	98	11	9	53	13	5	152	9	2	98	11	9
163	1	7	122	2	7	60	10	3	182	12	10	122	2	7
774	-	7	568	3	-	411	8	2	979	11	2			

	856	.	5	337	14	2	1193	14	7	1111	5	6	133	10
July	101	9	1	56	6	5	157	15	6	138	1	6	21	6
August	131	4	3	55	14	1	187	2	4	168	9	7	18	5
September	161	1	3	65	3	11	226	5	2	200	4	2	25	4
October	177	9	1	57	3	2	234	12	3	219	.	.	15	8
November	173	3	7	59	12	5	233	.	.	212	4	.	19	4
1897 December	155	6	2	69	10	10	225	1	.	200	.	.	25	2
	1756	1	10	702	1	.	2458	2	10	2249	8	9	258	7

9	1245	0	3						1530	14	3				
	159	7	6	125	15	1	66	.	5	191	15	6	Fair	copy	not
	186	14	7	131	12	7	57	12	.	189	8	7	Fair	copy	not
	225	8	2	161	1	3	65	3	5	226	4	8	Fair	Copy	not
	234	8	.	177	9	1	57	11	2	235	4	3	Fair	Copy	not
	231	8	.	173	3	7	59	8	5	232	12	.	Fair	Copy	not
	225	2	.	156	5	9	76	.	10	232	6	7	Fair	copy	not
9	2508	.	6							2837	1	10			

66	7	11	✓ 263	14	10	✓ 263	14	10	46	3	9	45	10	10	D: Fernan
received			261	11	6	261	11	6	37	1	5	38	.	.	D: Fernan
received			✓ 246	8	4	✓ 246	8	4	39	15	.	42	.	.	D: Fernan
received			✓ 260	4	4	✓ 260	4	4	60	11	7	61	9	7	D: Fernan
received			✓ 272	.	3	✓ 272	.	3	105	7	9	57	13	7	D: Fernan
received			✓ 245	8	.	✓ 245	8	.	66	9	2	59	13	.	D: Fernan
			1549	15	3	1549	15	3	356	.	8	304	15	.	

do	M.C. Appa durai Modelia	writer Krishna Rao	Krishna Rao
do	Fair copy not received	writer Krishna Rao	Fair copy not received
do	-	writer Krishna Rao	Do
do	-	writer Krishna Rao	Do
do		writer Krishna Rao	Do
do		writer Krishna Rao	Do

Fair copy not received

1900

January	164	.	10	74	5	4	238	6	2	216	4	5	19	6	
February	138	5	11	65	7	.	203	12	11	191	.		13	8	
March	176	10	7	97	14	8	274	9	3	237	6	6	36	5	
April	210	7	8	89	5	8	299	13	4	278	4		19	6	
May	218	9	5	86	8	6	305	1	11	276	.		28	3	
June	214	12	6	70	15	2	285	11	8	263	1	3	18	.	
	1122	14	11	484	8	4	1607	7	3	1462	.	2	134	12	

238	10	5	162	13	1	74	7	4	237	4	5	Fair copy not
204	8	.	138	5	11	66	11	.	205	.	11	Fair copy not
273	11	6	236	13	1	56	14	8	293	11	9	Fair copy not
297	10		220	7		91	15	8	312	6	8	Fair copy not
304	3		218	9	5	160	9	6	379	2	11	289 5 5
281	1	3	215	4	6	69	9	8	284	14	2	275 4 6
1596	12	2	1192	5	.	520	3	10	1712	8	10	

1900

	1122	14	11	484	8	4	1607	7	3	1462	.	2	134	12	
July.	169	14	1	74	4	4	244	2	5	217	10	7	26	8	
August	143	5	7	72	11	2	216	.	9	187	7	7	27	4	
September	153	12	1	79	15	6	233	11	7	183	1	2	50	15	
October	180	9	8	56	15	.	237	8	8	213	14	4	23	15	
November	197	13	3	70	12	10	268	10	1	239	.	4	31	4	
December	135	3	10	57	1	.	189	4	10	190	14	8	23	14	
	2103	9	5	893	4	2	2996	13	7	2693	6	10	318	8	

1596	12	2	1192	5	.	520	3	10	1712	8	10			
244	2	7	166	6	3	87	14	10	257	5	1	Fair copy not		
214	11	7	143	3	5	89	3	2	232	6	7	203	3	5
234	2		174	5	8	112	9	6	286	15	2	204	5	8
237	13	4	180	6	10	93	4	5	273	11	3	240	6	10
270	4	4	217	11	.	92	12	4	310	7	4	217	11	
214	2	8	174	15	.	70	8	8	245	7	8	225	10	8
3011	14	10	2249	5	2	1066	8	9	3315	13	11			

204	8	-	171	6	4	62	9	8	? 234	-	-	246	6	4
224	14	4	142	9	2	105	6	1	? 247	15	3	242	9	2
219	7		265	11	6	92	4	5	✓ 357	15	11	265	11	6
195	7	-	184	6	1	120	2	11	✓ 304	9	-	184	6	1
			246	3	6	102	8	4	✓ 348	11	10	246	3	6
408	7	-	255	14	4	100	13	6	✓ 356	11	6	255	14	4
1252	11	4	1266	2	11	583	12	11	1849	15	10			

1901.

January	143	9	1		55	13	4		199	6	5		185			19	8
February	140	6	10		82	12	11		223	3	9		178	3	7	46	10
March	144	5	6		66	7	7		210	13	1		192	.	.	27	7
April	83	.	2		79	15	2		162	15	4		153	7	.	42	.
May	124	11	5		101	11	10		225	13	3						
June	123	10	11		73	15	6		197	10	5		385	.	.	23	7
	759	11	11		460	2	4		1219	14	3		1093	10	7	159	. 9

			1996	8	6	1996	8	6	389	1	3	399	12	4		
received			314	5	1	314	5	1	70	2	8	70	2	6	D. Jerman	
89	3	2	292	6	7	292	6	7	76	5	10	77	11		D. Jerman	
82	9	6	286	15	2	286	15	2	53	3	7	52	15		D. Jerman	
93	4	5	333	11	3	333	11	3	96	2	7	95	13	11	D. Jerman	
92	12	4	310 ✓	7	4	310 ✓	7	4	41	13	3	40	3		D. Jerman	
92	3	-	317	13	8	317	13	8	120	8	10	103	11		D. Jerman	
			3852	3	7	3852	3	7	855	6	-	840	4	9		

Ker	Fair copy not received	Writer Krishna Rao	Fair Color not Creed
Ker	Dr. Fernandez	Krishna Rao	Writer Krishna Rao
Ker	Dr. Fernandez	Krishna Rao	Krishna Rao
Ker	Dr. Fernandez	Krishna Rao	Krishna Rao
Ker	Dr. Fernandez	Krishna Rao	Krishna Rao
Ker	Dr. Fernandez	Krishna Rao	Krishna Rao

received	297	4	5	297	4	5	58	14	3	61	10		D: Fernand
received	270	-	7	270	-	7	66	3	8	65	8	7	W.C.A. Nauj
received	343	11	9	343	11	9	69	2	6	70	-	3	W.C.A. Nauja
received	361	6	8	361	6	8	61	9	4	63	12	8	W.C.A. Nauja
			✓			✓							
89	13	6	379	2	11	379	2	11	74	1	-	74	15	11	D. Fernin
69	9	8	344	14	2	344	14	2	59	2	6	63	12	11	Not signe
			1996	8	6	1996	8	6	389	1	3	399	12	1	

	Faire-copy not received	Krishna Rao	Faire-copy not received
appa	Faire-copy not received	Krishna Rao	Do
pa		Krishna Rao	Do
pa		Krishna Rao	Do
	Dr Fernandez	Krishna Rao	Krishna Rao
	M. C. Appa Durai Modelier	Krishna Rao	Krishna Rao

1900

	1122	14	11	484	8	4	1607	7	3	1462	.	2	134	12	
July	169	14	1	74	4	4	244	2	5	217	10	7	26	8	
August	113	5	7	72	11	2	216	.	9	187	7	7	27	4	
September	153	12	1	79	15	6	233	11	7	183	1	2	50	15	
October	180	9	8	56	15	.	237	8	8	213	14	4	23	15	
November	197	13	3	70	12	10	268	10	1	239	.	4	31	4	
December	135	3	10	54	1	.	189	4	10	190	1	8	23	14	
	2103	9	5	893	4	2	2996	13	7	2693	6	10	318	8	

1596	12	2	1192	5	.	520	3	10	1712	8	10			
244	2	7	166	6	3	87	14	10	257	5	1	fair copy not		
214	11	7	143	3	5	89	3	2	232	6	7	203	3	5
234		2	174	5	8	112	9	6	286	15	2	204	5	8
237	13	4	180	6	10	93	4	5	273	11	3	240	6	10
270	4	4	217	11	.	92	12	4	310	7	4	217	11	.
211	2	8	174	15	.	70	8	8	245	7	8	225	10	8
3011	14	10	2249	5	2	1066	8	9	3315	13	11			

	759	11	11	460	12	4	1219	14	3	1093	10	7	159		9
July	122	9	11	75	11	9	198	5	8	169	8	8	28	10	
August	140	4	2	65	4	1	205	8	3	178	1	3	23	11	
September	138	11	11	71	13	3	210	9	2	187	5	7	22	8	
October	121	2	7	78	6	8	199	9	3	174	6		25	12	
November	137	7	10	90	13	6	228	5	4	181	7	3	36		
December	119	1	3	67	11	2	186	12	5	170	15	5	15	13	
	1539	1	7	909	14	9	2449		4	2155	1	3	311	6	

1252	11	4	1266	2	11	583	12	11	1849	15	10			
198	2	8	282	13	3	101	14	4	384	11	7	282	13	3
201	12	3	264	1	11	109	15	5	374	1	7	264	1	11
209	13	7	144	11	4	98	10	4	243	5	8	244	11	4
199	12	6	231	3	7	105	9	6	336	13	1	231	3	7
217	7	3	231	15	3	111	6		342	15	9	231	15	3
186	12	5	Details not available accounts in confl.						323	15	11	Details not available		
2466	8								3855	15	5			

78	15	8	324	12	.	324	12	.	125	5	7	120	4	.	D.ª Fernande
105	6	1.	347	15	3	347	15	3	124	11	6	123	.	11	D.ª Fernand
92	4	5	357 ✓	15	11	357 ✓	15	11	147	2	10	138	8	11	D.ª Fernand
120	2	11	304 ✓	9	.	304 ✓	9	.	141	9	8	109	2	.	D.ª Fernand
102	8	4	348 ✓	11	10	348 ✓	11	10	122	14	7				D.ª Fernande
100	13	6	356 ✓	11	10	356 ✓	11	10	159	1	5	297	.	8	D.ª Fernand
			2040	11	10	2040	11	10	820	13	7	788	.	6	

M. C. Appadurai Modelian	Krishna Rao	vide Krishna Rao	
D. Fernandez	Krishna Rao	Krishna Rao	
D. Fernandez	Krishna Rao	Krishna Rao	
M. C. Appadurai Modelian	Krishna Rao	Krishna Rao	
M. C. Appadurai Modelian	Krishna Rao	Krishna Rao	
M. C. Appadurai Modelian	Krishna Rao	Krishna Rao	

1902.	January	127	9	3	76	8	2	204	1	5	Details not available as the Contractors accounts are in Court Hence totals of Col.
	February	Figures not available as the bill is in court						169	7	6	Do
								373	8	11	
								1743	7	6	

204	1	5	Figures not available as the original bill is in court	354	6	7	Details not avail the fair copy is
(entered)							
169	7	6	Do	169	7	6	Fair copy miss bianit
373	8	11					
12,820	14	3					

			2040	11	10	2040	11	10	820	13	7	788	·	6	
			✓			✓									
101	14	4	384	11	7	384	11	7	186	5	11	186	8	11	D: Fernand
109	15	8	374	1	7	374	1	7	168	9	4	172	5	4	D: Fernand
98	10	4	343	5	8	343	5	8	132	12	6	133	8	1	D: Fernand
			✓			✓									
105	9	6	336	13	1	336	13	1	137	3	10	137	·	7	D: Fernan
			✓			✓									
111	·	6	342	15	9	342	15	9	114	10	5	125	8	6	D: Fernand
			✓			✓									
Accounts in court			323	15	11	323	15	11	137	3	6	137	3	6	D: Fernand
			4146	11	5	4146	11	5	1697	11	1	1680	3	5	

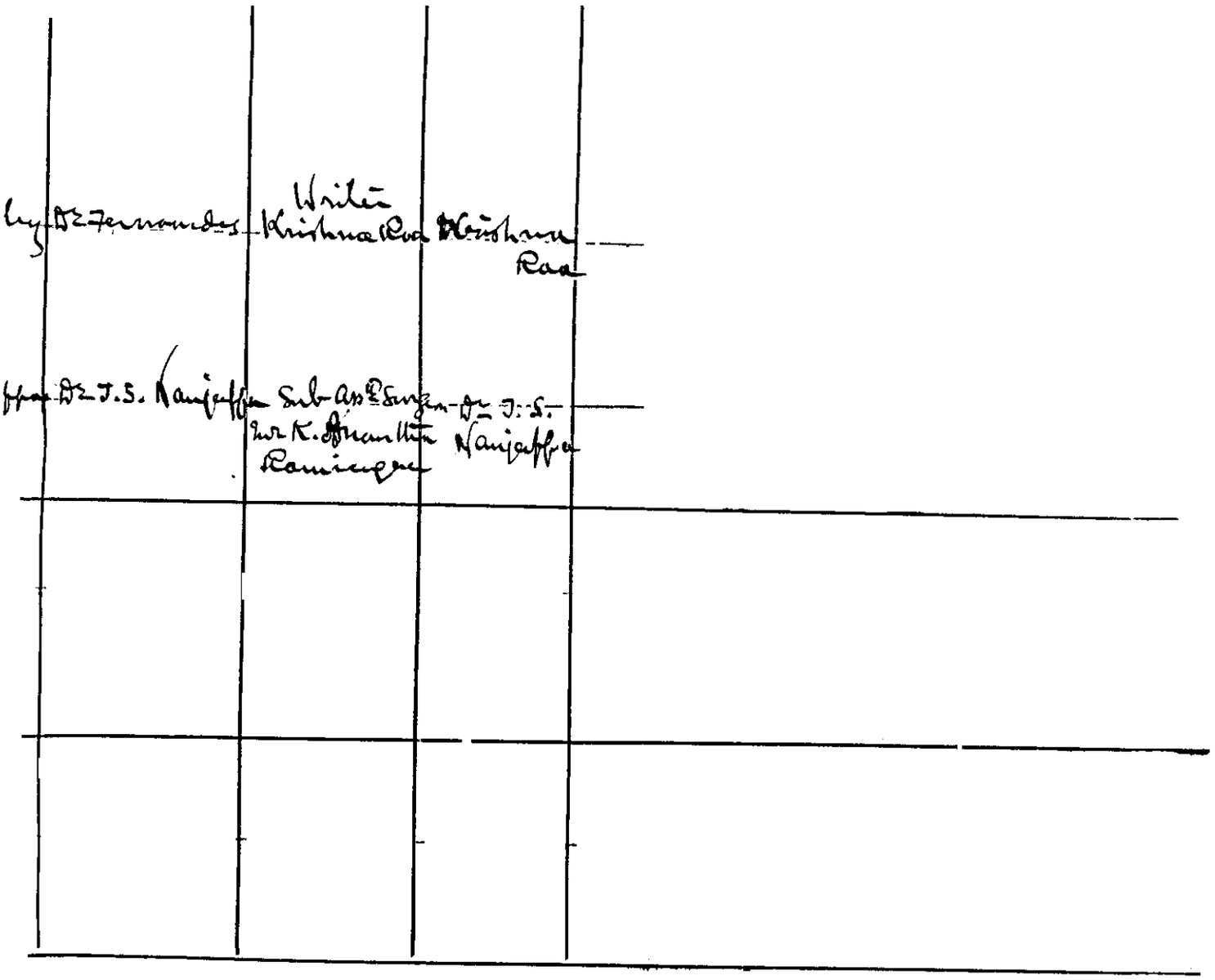
Dr. Fernandez	Krishna Rao	Krishna Rao
N.C. Appa-durai Modeliar	Do	Do
Dr. Fernandez	Do	Do
Dr. Fernandez	Do	Do
Dr. Fernandez	Krishna Rao	Krishna Rao
Dr. Fernandez	Do	Do

-able no account	360	6	7	360	6	7	156	5	2	156	5	2	D-Ferman
-ing di	169	7	6	290	9	6	121	2	.	121	2	..	D-J.S.Nanj
	529	14	1	651	.	1	277	7	2	277	7	2	
	17,057	2	7	17158	14	7	4,415	7	1	4338		4	

Budget allotment	
	Rs
For 1897-98 ——	1,700
1898-99 ——	3,900
1899-00 ——	3,900
1900-01 ——	4,500
1901-02 ——	5,000

-able as in court	360	6	7	360	6	7	156	5	2	156	5	2	D-Ferman
-ing in	169	7	6	290	9	6	121	2	-	121	2	-	D.J.S.Nam
	529	14	1	651		1	277	7	2	277	7	2	
- -	17,037	2	7	17158	14	7	4415	7	1	4338		4	

Budget allotment	
	Rs
For 1897-98 ——	1,700
1898-99 ——	3,900
1899-00 ——	3,900
1900-01 ——	4,500
1901-02 ——	5,000



Submitted by the Ag Head Accountant Mr Narasimhaiya with his Memo (Enclosure No I).

Enclosure No. I.

Memo

Shewing the result of Exa-
-mination of the accounts
of the Civil Dispensary at
Chikmagalur.

Under the orders of the
Deputy-Commissioner, I
was deputed to audit the
accounts of the Civil Dis-
-pensary at Chikmagalur
and to compile a statement
to show the total amount
drawn over and above
the actual Expenditure since
the entertainment of Hospi-
-tal writer Krishna Rao
who now stands charged
with forgery and mis-appro
-priation of Government
money.

2. The Hospital Registers and Bills available for examination are the following:—

(1) Diet Register from 1895

(2) Contingent Register from 1897.

and (3) Office copies of detailed contingent Bills of the marginally noted months.

1.	December 1894	1
2.	All bills of 1895	12
3.	All bills except those of June and July of 1896	10
4	All bills of 1897	12
5	Do. 1898	12
6	All except that for July 1899	11
7	All bills of 1900	12
8	Do 1901	12
	Total	82

3. The Registers and Bills for the other previous years are not forthcoming in the dispensary.

4. The fair copies of Detailed contingent Bills of the marginally noted months have been obtained from the Comptroller.

1.	April to December 1892	9
2.	Feb. March & July to Dec. 1893	8
3.	All months of 1894	12
4.	Do 1895	12
5.	Jan. Feb. March, May, Aug. Sept. Nov. Dec. 1896	8
6.	Jan. April to Sept, Nov. & December 1897	9
7	Jan. Feb. March, May, June, August to December 1898	10
8.	January 1899	1
9	May to Dec. 1901 except July	7
10.	All months of 1901	12
	Total	88

5. With reference to the fair copies of the marginally noted bills, the comptroller has stated in his docket

1.	1893. Jan'y. April May & June	4
2.	1896 April, June, July, & oct	4
3.	1897 Feb'y. & March	2
4.	1898 April & July	2
5.	1899 Feb'y. to December	11
6.	1900 Jan'y. to April	4
	Oct'. 1897 & July 1900 not in-cluded in the docket	2
	Total	29

No. 607-151 dated the 30th July 1902 that they are not forth-coming and that a search is being continued there-for.

6. The following are the irregularities observed in the office copies of the De-tailed Contingent Bills from January 1897 to the end of December 1901.

(1) In the bills of the marginally noted months totals of the amounts for which the bills were made are not given.

(2) In all the bills except that for February 1901 which is entirely written up in pencil, the headings and and particulars of the articles purchased are written in ink and other details relating to quantity rate, amount and totals are

Why and but he so behaved?

1.	1897 April, May, June, Aug't. Sep't & oct.	6
2.	1898. June & July	2
3	1899. Aug't. Sep't., Nov'r & Dec'r	4
4.	1901. May, June & Sep't.	3
	Total	15

are written in pencil.

(3) In the office copies of the marginally noted bills, some of the pencil figures have been subsequently inked and some altered and written in ink.

1. 1897 Jany Feby April, July Sep^{t} & November — 6
2. 1898 Jany Augt Sep^{t} & Oct^{r} — 4
3. 1899 Feby to April & August — 4
4. 1900 June, Nov^{r} & Dec^{r} — 3
5. 1901 August & November — 2

Total 19

(4). In the marginally noted bills, entries of additional articles are made at the end instead of under proper heads and places.

1. 1897 Jany Feby March, July Sep^{t} & Dec^{r} — 6
2. 1898 July, Sep^{t} & Dec^{r} — 3
3. 1899 April & July — 2
4. 1900 Sep^{t} & Nov^{r} — 2
5. 1901. Feby May, June Augt to Nov^{r} — 7

Total 20

(5) In almost all the office copies of the detailed bills, quantities of articles purchased, especially under diets and extras appear to have been originally entered according to the totals made

made in the original registers but subsequently altered evidently to raise the total amount.

1. 1897	February	1
2. 1898	July, Oct.? & Dec.	3
3. 1899	Jan.? to April & June to Dec.	11
4. 1900	June to Dec.	6
5. 1901.	Jan.? to Nov.	11
	Total	32

1. 1898	April & May	
2. 1899 -	August	
3. 1900	June	

(6) In the marginally noted bills, contractor's signature has not been taken as was done in other bills.

(7) The marginally noted bills are not signed by any officer.

(8) In the bill for May 1901, ~~Rs~~ 3. 8. 6 are charged for Mrs. Fernandes without details in support of the charge but in fair copy, the item is omitted.

(9). In the bills for June and July 1901, ~~Rs~~ 27 and ~~Rs~~ 30/- are respectively charged

charged for Banavy Ram without any details in support of the charge but likewise in their fair copies, the items are omitted.

(10). In the marginally noted bills, the rate for burying dead bodies is entered at Rs 2/- per body whereas the bills of the remaining months show a rate of ~~Rs~~ 1. 8. 0 per body.

(1) 1897 - Jany to Oct^{r}	10
(2) 1898 - Jany to July, Sep^{r} & Oct^{r}	9
(3) 1901. May	
Total	20

(11) In the bill for December 1898, a sum of ~~Rs~~ 9. 12. 3 has been charged for decorating purposes without noting the no. and date of the order authorising this unusual charge. This item is also omitted in the fair copy of the bill.

(12). In the bill for March 1900, M^{r}. C. A. Nanjappa has put

put a query in respect of 85 lb of rice "why is this?" which is left unanswered and in the same bill he has recorded a remark "don't remember tar being used". This is also left without any explanation.

(1) 1897.	Jan.y & March.	2
(2) 1898	Jan.y Feb.y & Dec.r	3
(3) 1899	January	1
(4). 1900	July & Nov.r	2
(5) 1901	February	1
	Total	9

(13) The totals of figures entered in the office copies are incorrect excepting in the marginally noted bills.

7. Looking into the fair copies of detailed contingent bills and comparing them with fair copies the following points are noticed

(1) The fair copy bills do not compare correctly with the office copy bills.

(2) The total amount entered in the fair copy bills tallies with the amount actually drawn on abstract contingent bills from the District

District Treasury except in the bill for March 1898 in which a sum of ~~Rs~~ 217.2.11 or 10 annas more than the expenditure accepted in the Comptroller's Office is shown.

(3) The fair copies of the marginally noted detailed contingent bills are only duplicates. The originals were evidently missing as was the case in the months of October, November and December 1901 and January and March 1902

(1)	1893 - August to Dec^{r}	5
(2)	1894 Jany to April	4
(3)	1896 Novr to Dec^{r}	2
(4)	1897 January	1
(5)	1898 August to Dec^{r}	5
(6)	1899 January	1
(7)	1901. Oct^{r} & Nov^{r}	2
	Total	20

8. The statement appended hereto gives the monthly expenditure :-

A. according to Hospital Registers,

B. according to Contractors' accounts,

C. according to Office copies of Detailed Contingent bills,

and

D. according to Fair copies of detailed Contingent bills,

and

and shows discrepancies existing among the several accounts.

9. Col. A shows the monthly Expenditure calculated from Registers. This has been done on the data available from the diet and contingent Registers valued at the rates given in the office copy bills. Certain fixed charges, such as, Dhobi hire, female ward cooly, telegrams, Cart-hire and burial charges, for which no vouchers are forthcoming in the Dispensary records, have been taken from the office copies of Detailed Contingent Bills.

10. Col. B shows the Expenditure calculated with reference to payments made to contractor.

11. The practice obtaining in the Dispensary since July 1897 being to make purchases of all kinds through the standing contractor on rates fixed year after year, the monthly payments

to the Contractor together with certain payments made by the payments made direct by the Hospital authorities on account of fixed charges, such as Dhobi hire, female ward cooly, tele-gram, cart-hire and burial charges, represent the actual Expenditure incurred.

are they not entered in any register?

12. Sub-head $\frac{B}{6}$ shows the monthly payments made to the contractor and $\frac{B}{7}$ other charges on account of fixed items as above.

13. The contract system having come into force from July 1897, the first two columns under the major head B have been left blank from January to June 1897 but totals of column A have been adopted for purposes of calculation.

14. Col. C gives the monthly Expenditure as shewn in the office copies of Detailed Contingent Bills.

15. Col. D shows the monthly Expenditure according to the fair copies of Detailed Contingent bills. The totals of fair copies are found to tally with

the

the amounts drawn from the Treasury. The months for which fair copies are not available are left blank excepting the column showing total for which the figures obtained from the District Treasury have been entered.

16. Col. E. shows the actual amounts drawn from Treasury on Abstract Contingent bills.

17. Col. F. shows the difference between the amount drawn from Treasury and the amounts calculated from original registers.

18. Col. G. shows the difference between the amount drawn from Treasury and those calculated with reference to contractor's accounts.

19. Cols: H and I show the signatories of the office copies and fair copies of Detailed Contingent bills respectively and finally Column J shows the writer of those bills.

20. From the above statement, it

it will be seen that the monthly expenditure calculated from Hospital Registers (Col. A) is almost equal to the expenditure calculated with reference to the payments made to the contractor. For the 5 years and 2 months ending the 28th February 1902, the total difference between cols: A and B is Rs 77.6.9, which is appreciably small and has no data to be satisfactorily accounted for. It may therefore be safely asserted that the actual monthly expenditure is the payment to the contractor together with payments made direct to the parties on account of fixed charges, such as Dhobi hire, female ward coolies, telegrams, Cart hire &c.

21. The total amount for the 5 years and 2 months ending 28th February 1902 drawn over and above the actual expenditure is Rs 4338.0.4 which is slightly less than the amount, calculated from the Registers.

22. The Abstract statement given below shows the details:-

Year	Amount as per original diet and contingent Registers.	Actual payment made to the contractor and others	Amount actually drawn from Treasury	Difference of Cols: 2+4	Difference of Cols 3+4	Remarks.
1	2	3	4	5	6	
Jan'y. to June 1897	774 . 7	774 . 7	979 11 2	205 10 7	205 10 7	Note. The accounts were examined with the assistance of Accountant Srikantaya Pol: Head Munshi Kadur.
July to December 97	1198 2 5	1196 3 1	1390 13 2	192 10 9	194 10 1	
1898	2493 10 10	2490 10 4	2994 8 10	500 9 -	503 9 6	
1899	2458 2 10	2508 - 6	3144 3 4	686 . 6	636 2 10	
1900	2996 13 7	3011 14 10	3852 3 7	855 6 .	840 4 9	
1901	2449 - 4	2466 8 .	4146 11 5	1697 11 1	1680 3 5	
Jan'y & Feb'y 1902	373 8 11	373 8 11	651 - 1	277 7 2	277 7 2	
Total	12743 7 6	12820 14 3	17158 14 7	4415 7 1	4338 - 4	

K Narasimhaya
Revenue Head Munshi
Dy Cr Office
Kadur
10th September 1902

Encl

Ellymmed 6th May 1892

My dear Rao Sahib Rao,

Your kind letter of the 17th to hand.

As per your request, I sent Dr Fernandez today in connection with T. Y. Krishna Rao. He tells me that while he was in Chickmagalore Krishna Rao asked him for a loan of Rs 600/- for his daughter's marriage expenses; but that he told him he had no money. After the Doctor's coming over here, Krishna Rao wrote to him some letters & that as he (Doctor) is in the habit of destroying any private letters & Correspondence he could not hand them over to me

Since Krishna Rao wrote to

60 — 0 — 0 ——— 99 ಕ್ಷಯ ———

123 - 7 - 6 ——— ಅ - 6 ———

199 - 4 - 0 ——— ಪ್ರಾಧ್ಯಾಪಕ ———

190 - 5 - 6 ——— ಸಹಚರಿ ———

190 - 0 - 4 ——— ವಕ್ತಿಗಳು ———

183 - 6 - 9 ——— ಹಲ - ಕ ———

181 - 4 - 11 ——— ಹೆಣ್ಣು ಬಂ ———

167 — 0 — 0 ——— ಹೆಣ್ಣು ಚಿಕ ———

138 - 1 - 6 ——— ಬಂದಿಸು ಚಿಕ ———

168 - 8 - 7 ——— ಹಿಡಿದು ಬಂಧನ ಚಿಕ ———

200 - 4 - 2 ——— ಅ ಹೆಚ್ಚಳ ಅಂಕಿ ———

219 - 0 — 0 ——— ಗಂಡಾಂತರ ಚಿಕ ———

212 - 8 - 0 ——— ಅಂಧಾಂ ಚಿಕ ———

200 — 0 — 0 ——— ಹೆಗಲು ಚಿ - ಅಂಗಡಿ ———

216 4 - 5 ——— ಪ್ರಾಧ್ಯಾಪಕ ಅ ———

91 — 0 — 0 ——— ಹಂಚಿಕೆ ಅ ———

37 - 6 - 8 ——— ಬಂಧಿಸಿ ಬಿ ———

78 - 4 - 0 ——— ಹಲ ಬಿ ———

196 - 0 — 0 ——— ಹೆಣ್ಣು ಬಿ ———

63 - 1 - 3 ——— ಹೆಣ್ಣು ಬಿ ———

217-10-7 ఆక్షి 16 ఓ — 1001 ఫ్రెంచ్

187-7-7 ఫ్రెష్మెంబర్ 12 ఓ —

183-1-2 ఆక్టోబర్ 15 ఓ —

213-14-4 నవంబర్ 13 ఓ —

239-0-4 డిసెంబర్ 17 ఓ —

190-4-8 ఇవన 1907 ల 21 ఓ —

185-0-0 ప్రెంచ్ రచన 16 ఓ — 3116/4-

178-3-7 తాళిక్ 12 ఓ . 208/2/3

192-0-0 చతుర్ 12 ఓ — 332/4/11

140-0-0 ఎలి 13 ఓ — } 266/7/

13-7-0 ఎలి 19 ఓ — }

200-0-0 ఫిలాస్ఫీ 14 ఓ — 322/8/18

185-0-0 ఫ్రెం 22 ఓ — 34/14.

ఆధ్వర్యంలో ఫ్రెష్మెన్ కి. ధరఖాస్తు లు —

నాకు ఇవ్వగలరు అని వినతి —

ఫీజు రూ. 1 మాత్రమే అని తెలుపుతూ

16-5-1902

No. Contractor having wished to have the work for his reference, it may given him also permission.

1901 Regd.

13/6/01

No. .....

B

Bought of SPENC

WINE MERCHAN
GE
MADRAS, BA

Please do not pay Cooly.

No .....

CASH BILL. The Dusserah
COMMERCI
Bangalore 12.....

Bought of **BALA RAMA & C**

GENERAL MERCHANTS & COMMISSION AGEN

Acetaline Gas Lamps, Ayurvedic Medicines, Ground Coffee, Magic Rings and Mesmerised Watche
Silk Cloths etc., for Native ladies and gentlemen:-Terms 5 per-cent discount for cash purchases o
Credit allowed only to approved customers.

one Silk Petty Coat	1	3	6
one turban & belt Towel	.	8	.
one pair Twill bed Sheets 7'x5"	1	13	.
	3	8	6

M K Rama Rao

| | | |

Duplicate

per 472

List of Books and Furniture in stock and as [illegible] purchased during the year 1900-1901

No.	Description	Stock on 30th June	Original cost for present estimated value			Received & purchased during the year	Original cost for present estimated value			Unserviceable	Balance on the 1st July	Present estimated value			Remarks
1	Medical Code vol. i	1	-	-	-	-	-	-	-	-	1	-	-	-	
2	" " vol. ii	1	-	-	-	-	-	-	-	-	1	-	-	-	
3	The British Pharmacopoeia	1	-	-	-	-	-	-	-	-	1	-	-	-	
4	Additions to —do—	1	-	-	-	-	-	-	-	-	1	-	-	-	
5	Squire's Companion	1	-	-	-	-	-	-	-	-	1	-	-	-	
6	Warring's Therapeutics	1	-	-	-	-	-	-	-	-	1	-	-	-	
7	Rhino-plastic Operations	1	-	-	-	-	-	-	-	-	1	-	-	-	
8	Nomenclature of diseases	1	-	-	-	-	-	-	-	-	1	-	-	-	
9	Chemical Manual for India by Sir T. Hope	1	-	-	-	-	-	-	-	-	1	-	-	-	
10	Hankins Dissertation on Cholera	1	-	-	-	-	-	-	-	-	1	-	-	-	
11	Impore Gazettier Vol. i	1	-	-	-	-	-	-	-	-	1	-	-	-	
12	" " Vol. ii	1	-	-	-	-	-	-	-	-	1	-	-	-	
13	Impore census of 1891	2	-	-	-	-	-	-	-	-	2	-	-	-	
14	" service Regulations	1	-	-	-	-	-	-	-	-	1	-	-	-	
15	Civil Acct. Code Vol. i	1	-	-	-	-	-	-	-	-	1	-	-	-	
16	Treatment of Malarial fevers	1	-	-	-	-	-	-	-	-	1	-	-	-	
17	Medical Jurisprudence	1	-	-	-	-	-	-	-	-	1	-	-	-	
18	Indian Pharmacopoeia	1	-	-	-	-	-	-	-	-	1	-	-	-	
19	Malaria by Professor Angelucci	1	-	-	-	-	-	-	-	-	1	-	-	-	

List of Books

No	Description
1	Medical Code Vol I.
2	do Vol II
3	British Pharmacop.
4	Additions to do.
5	Squires companion
6	Warings Therapeutics
7	Rhino plastic op.
8	Nomenclature of d.
9	Clinical Handbook
	by
10	Hankins treatise o
11	Mysore Gazetteer V.
12	do V.
13	Mysore Census
1	Prescription Table
2	Officers Table
3	Office Table
4	Desk
5	Small Table
6	Chairs
7	Long arm chair
8	Basin Stand
9	Stool
10	Benches
11	Clock with Sta
12	Screens
13	Hanging Lamp
14	Hanging
15	Table
16	Tea Service
17	Operation
18	
19	
20	
21	
22	
23	
24	

1	Big Copper Handa	1 10 - 0 - 0
2	Brass Gangala	1 8 - 0 - 0
3	Brass Coalie pots	2 10 - 16 - 0
4	Copper do	2 16 - 0 - 0
5	Brass Spoons	25 12 - 8 - 0
6	Copper Cooking vessels	4 16 - 0 - 0
7	Brass Dabara	3 9 - 0 - 0
8	Brass plate	1 1 - 4 - 0
9	Copper plates	3 4 - 8 - 0
10	Chambro	2 3 - 0 - 0
11	Brass Small Dabara	2 2 - 0 - 0
12	Sauce pan	1 2 - 8 - 0
—	Weighing machine	1 25 - 0 - 0
—	Candle Stand	1 3 - 0 - 0
	Mysore Service regulations	1
	Civil do Vol I	1
	Treatment of malarial fevers. Code	1
	Medical jurisprudence	
	India	
	Pharmacopoeia	
	malaria by professor Angelo Celli	

3 Tins Cocoa

3–3–4

A. Abdul Latiff & Co

24/8/1901

No. 2296

To

THE Civil Surgeon

Etawah

Dated Aligarh, 27–7–1898.

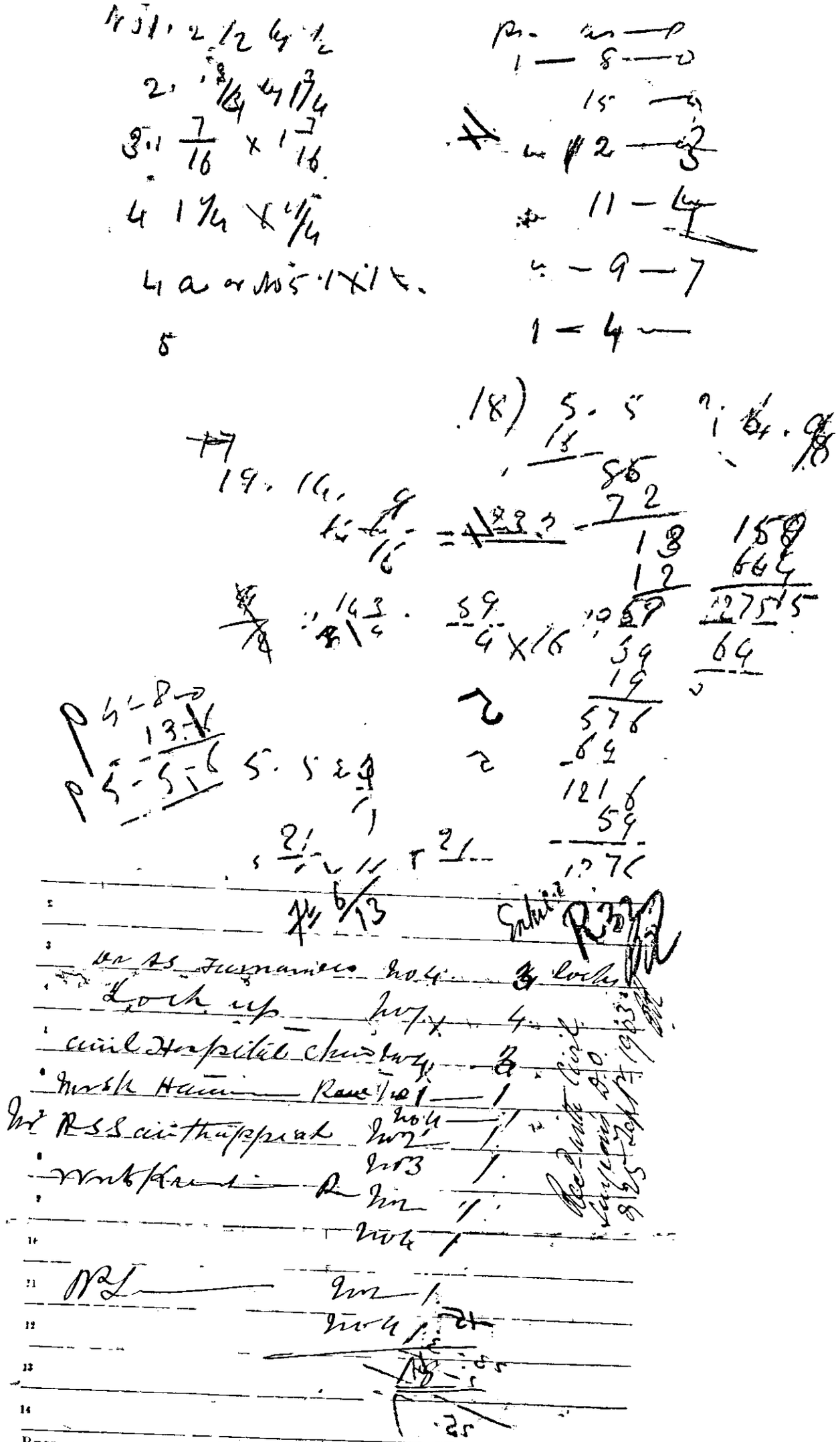
FORWARDS Railway Receipt,

No. 3570 dated 23–7–1898

for articles noted on the reverse, and requests the favor of his taking delivery of the same.

Supdt., Postal Workshop & Press.

5. Pa
3. Pa
1. Pa
9. Pa



RECD. FROM	L. N.	SENT TO	L. N.
AT Hrs.	Mts. By	AT Hrs.	Mts. By

Date

Postmaster.

[illegible]

Enclosure R36

J. H. Ryan

Received with Civil
Surgeon's D. O. Sah
25th Sept. 1863

Exhibit R36

Jerrie

G. H. Ryons Surg

Read with Civil
Surgeons D. O. Sah
25th Sept. 1903

9-5-94 Rs 20 Cash

19-5-94 Rs 12 "

22 5 94 Rs 4-6-0

(V. P. Paid)

29-5 94 Rs 1-8-0.

Killed H. 0-12-0
Ro. 2-1 - } 2-13-0

40-11-0

~~Deduct~~ Received } 16 Rs 0

26-11-0

Killed 10

5-4-0

31-7

Received with Civil Surgeon's A/C. dated 25 Sept 1903

ಸ್ಪುಟಪತ್ರ ೦/

ತಾಲ್ಲೂಕು ಪತ್ರ ೦

Hobli ಹೋಬಳಿ ಪತ್ರ ೦

Village ಗ್ರಾಮ ಪತ್ರ ೦

Language. ಸ್ವಭಾಷೆ.	
[illegible]	|||||

The Civil
Kadur

Proceedings
Government

6 [illegible]-15-5 ✓
3-12-0 ✓
3-2-8 ✓
17-[illegible]-0 ✓
178-4-1

128-4-1
96-1-0

104-5-2

R 36

158-4-1 Drawn on account
15-8-1 Contingent Bill No-7 "6
106-15-5
51-4-8

on Excise -- 106-1
on Miscellaneous - 51-4
Total 158-4

[illegible]
[illegible]
[illegible] 16/1/95

Needwork Civil
Surgeons D.O
Dated 26: 9.03

16.1.95

5-5

8

B. Shr.

Circle No. 21
Block No. 230
Book No. 509

ABSTRACTION SHEET No. V.

Showing the Population according to Language (Parent-Tongue.)

ಸ್ವಭಾಷೆಯ ಪ್ರಕಾರ ಪ್ರಜಾ ಸಂಖ್ಯೆಯ ತಖ್ತಾ.

Hobli ಹೋಬಳಿ

Village ಗ್ರಾಮ

Date of Abstraction. ಗೋಷ್ವಾರೆ ಆದ ತಾರೀಖು. 11/6/91

Signature of Abstractor. ಗೋಷ್ವಾರೇದಾರನ ರುಜು.

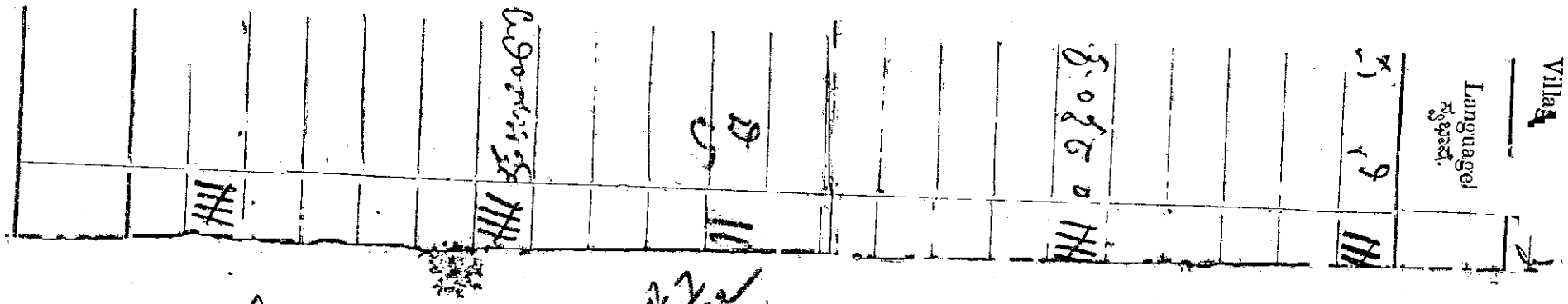
Totaller. ತೇರೀಜ್‌ದಾರನ ರುಜು.

Language. ಸ್ವಭಾಷೆ.	Males. ಗಂಡಸರು.	Total. ಜುಮ್ಲಾ.	Females. ಹೆಂಗಸರು.
ತೆಲುಗ	135	135	123

1 3 5 Total Males ಜುಮ್ಲಾ ಗಂಡಸರು.. 135 1 2 3 Total Females ಜುಮ್ಲಾ ಹೆಂಗಸರು..

Certified to be correct. ತೇರೀಜು ಸರಿಯಾಗಿ ಇದೆ.

ಇಂತೀಜು ನೇ 1891. Overseer, ಓವರ್



Redarth Circle
Surgeon's Dept.
Dated 25.9.03.

Date 1987 — 1988

Subject Physical Chemistry

Class 11th Sc. (Pre-Medical)

Time 3 hrs. Max. Marks 66-2-C

Note: All questions are compulsory.

Q1. Choose the correct answer:

(i) The number of molecules in 1 c.c. of a gas at S.T.P. is
(a) 6.02×10^{23} (b) 2.24×10^{22} (c) 2.68×10^{19} (d) 6.02×10^{20}

(ii) The ratio of the rates of diffusion of two gases is equal to the ratio of
(a) their densities (b) their molecular weights (c) square roots of their densities (d) square roots of their molecular weights

(iii) The number of molecules in 1 gram molecule of a gas is
(a) 6.02×10^{23} (b) 2.24×10^{22} (c) 2.68×10^{19} (d) 6.02×10^{20}

(iv) The number of molecules in 1 c.c. of a gas at S.T.P. is
(a) 6.02×10^{23} (b) 2.24×10^{22} (c) 2.68×10^{19} (d) 6.02×10^{20}

(v) The number of molecules in 1 gram molecule of a gas is
(a) 6.02×10^{23} (b) 2.24×10^{22} (c) 2.68×10^{19} (d) 6.02×10^{20}

(vi) The number of molecules in 1 c.c. of a gas at S.T.P. is
(a) 6.02×10^{23} (b) 2.24×10^{22} (c) 2.68×10^{19} (d) 6.02×10^{20}

(vii) The number of molecules in 1 gram molecule of a gas is
(a) 6.02×10^{23} (b) 2.24×10^{22} (c) 2.68×10^{19} (d) 6.02×10^{20}

(viii) The number of molecules in 1 c.c. of a gas at S.T.P. is
(a) 6.02×10^{23} (b) 2.24×10^{22} (c) 2.68×10^{19} (d) 6.02×10^{20}

(ix) The number of molecules in 1 gram molecule of a gas is
(a) 6.02×10^{23} (b) 2.24×10^{22} (c) 2.68×10^{19} (d) 6.02×10^{20}

(x) The number of molecules in 1 c.c. of a gas at S.T.P. is
(a) 6.02×10^{23} (b) 2.24×10^{22} (c) 2.68×10^{19} (d) 6.02×10^{20}

Circle No. ಸರ್ಕಲ್ ನಂ॥ 7

Block No. ಬ್ಲಾಕ್ ನಂ॥ 35

Book No. ಬುಕ್ಕು ನಂ॥ 37

ABSTRACTION SHEET No V

Showing the Population according to Language (Parent-Tongue).

ಸ್ವಭಾಷೆಯ ಪ್ರಕಾರ ಪ್ರಜಾ ಸಂಖ್ಯೆಯ ತಖ್ತಾ.

Date of Abstraction. ಗೋಷ್ವಾರೆ ಆದ ತಾರೀಖು. 10-6-91

Signature of Abstractor. ಗೋಷ್ವಾರೇದಾರನ ರುಜು

Totaller. ತೇರೀಜ್‌ದಾರನ ರುಜು.

Language. ಭಾಷೆ.	Males. ಗಂಡಸರು.	Total. ಜುಮ್ಲಾ.	Females. ಹೆಂಗಸರು.	Total. ಜುಮ್ಲಾ.
1	40		41	
2	11		10	
3	3		7	
4	7		8	
5	26		26	
Total Males ಜುಮ್ಲಾ ಗಂಡಸರು..	87		Total Females ಜುಮ್ಲಾ ಹೆಂಗಸರು..	92
		179		

Certified to be correct. ತೇರೀಜು ಸರಿಯಾಗಿ ಇದೆ.

ತಾರೀಖು ನೇ 1891. Overseer. ಓವರ್‌ಸಿಯರ್

European Full-Diet

3/4 oz	Coffee	a	a	6
1/2 a	Sugar	a	a	33/4
6 a	Milk	a	a	4/2
16 a	Bread	a	2	8
1 a	Butter	a	a	9
12 a	Mutton	a	2	6
8 a	Potatoes	a	a	6
4 a	Vegetables	a	a	2
1/4 a	Ghee	a	a	1/4
32 a	Firewood	a	a	4
1/2 a	Salt	a	a	1
1/16 a	Pepper			
1/2 a	Onions	a	a	1/2
	Total	a	8	2
			7	14
	-5-3		7	7

Native Full-diet Scale 5/-

20 oz	Rice	a	1	0
1 a	Dhall	a	a	1
1/2 a	Ghee	a	a	3
3/8	Curry powder	a	a	1
6 a	Vegetables	a	a	3
1/4 a	Mutton	a	a	1
24 a	Firewood	a	a	3
1 a	Salt	a	a	1/2
1/2 a	Tamarind			
1/64 a	Onions	a	a	2
1/2	Garlic			
1/4 a	Ditto	a	a	1
	Total	a	3	1
	2-3		3	1

European Half-diet

3/4 oz	Coffee	a	a	6
1 1/2 a	Sugar	a	a	33/4
6 a	Milk	a	a	4/2
12 a	Bread	a	1	9
1 a	Butter	a	a	9
8 a	Mutton	a	1	8
6 a	Potatoes	a	a	6
4 a	Vegetables	a	a	4/4
1/4 a	Ghee	a	a	2
32 a	Firewood	a	a	1/2
1 a	Salt	a	a	4
1/16 a	Pepper	a	a	1
3/8 a	Onions	a	a	1/2
	Total	a	6	X
	4-3		6	

Native Half-diet

16 oz	Rice	a	a	
1 a	Dhall	a	a	
1/2 a	Ghee	a	a	
3/8 a	Curry powder	a	a	1
6 a	Vegetables	a	a	3
4 a	Mutton	a	a	10
24 a	Firewood	a	a	3
1/8 a	Salt	a	a	1/2
1/2 a	Onions			
1/2 a	Tamarind	a	a	2
1/64 a	Garlic			
4 a	Ditto	a	a	1
	Total	a	2	11
	2-11		2	11

European Milk diet

3/8 oz	Coffee	a	a	3
13/4 a	Sugar	a	a	4
40 a	Milk	a	2	6
16 a	Bread	a	2	6
1/2 a	Butter	a	a	4/2
20 a	Firewood	a	a	2/2
4 a	Rice	a	a	3
1/2 a	Salt	a	a	1
	Total	a	6	7
				6
	4-6		6	6

Native Milk-diet

4 oz	Rice	a	a	9
40 a	Milk	a	2	9
2 a	Sugar	a	a	5
20 a	Firewood	a	a	23
1/2 a	Soap	a	1	1
1 1/4 a	Salt	a	a	1/4
	Total	a	5	8
	1-6			15

Arrowroot Tin	No		5		Dover Capsules	Ser 1	6
Rice flour	1 Ser		2		Sulphate of Coffee		4
Ragge flour			1		Whis Knf	Bottle 1	3 4
Corn flour	Tin 1		10		Brandy	" 1	3 4
Eggs	for 1		3		Arrack	" 1	1 5
Fleece of	lb 1		3		Day book	each	6
Opium	for 1		1		Rock Syrup	Bottle 1	2
Muslard	Bottle No 1		9		Longcloth	3/4 1/2	12
Table Salt	Bott 1		4		Gurage cloth	3/5 1	4
Soajee	1 Ser		4		Letter	Ser 1	5
Brown Sugar	1 Vis		6		Pot. Nitras		3
White			8		Sulphur		3
Tea	1 lb		14		Ammonia Chloride		6
Charcoal			1	6	Alum	Ser 1	2
Chimney	No 1		6		Gum		4
	" 2		4		Cheretta		5
	" 3		3		Benzoin		4
Coir	for 1		4		Camphor		1 8
Lamp wick	No 1 yds		4		Soap (Country)		2
	" 2 "		3		" Chunam		1
Matches	per doz		1	6	Ulwaun	for 1	1 3
Large pot			6		Cap paper Quire		1
Small "			4		Foolscap		4
Betel leaves	per 100		1		Blotting Paper	1	
Nut	No 1 per Ser		4		Brooms Birds	for 1	6
	" " 2 "		2		Alkaly		6
Tobacco	Ser		4		Anthaps		6
Candles	lb 1		8		Tar	Ser 1	2
Flannel	2 yds from annas 4 to 8 lbs				Turpentine	Bott 1	13
Funnel	No 1		1		Needle	Dozen	1
Pears Soap	pocket 1		1		Pencil		6
Carbolic	No 1 for annas		6		Pins		6
	" " 2 "		2		Nib		1
Brown Soap	for 1		1	4	Pen holder		4
Bundle of Soap			2		Empty Bottles		10
Towels	1 for 1		8		Twine	No 1 Ser 1	4
	" " 2 " "		6			" No 2	3
	" " 3 " "		4		Bale Twine	each	2
Soda water	Bottle 1		2		Daggary	Vis	5
Lemonade	" 1		3		Empty Bottles	1 to 2 oz per doz	11
Asafoetida	Ser 1		1		Bamboo	for	1
Wax	1 Ser		8				
Gall	1 Ser		8				
Cubebs	1 Ser		8				
Dry Ginger	"		4				
Honey	"		2	3			
Linseed	"		2				
" Oil	Bottle 1		9				
Wood oil	"		9				
Cocoanut	"		6				
Gingelly oil	"		6				
Lamp oil	"		6				
Kerosine oil	for a Tin		3				

T. Abeeballa Saib
Shop Keeper
Chickmagalur
9. 1. 98 Dimi Dary

3rd July 1897

Received Contingent
D. D. Sahib 28-9-98

Recd with Civil Surgeons D. dated 25th Sept 03

Paid

R44

Recd with Civil Surgeons D. dated 25-9-03.

R45

Resident Civil Surgeon.
P.O. Salem 25th Sept 03

3-

Rs 4-0

Mark of Economy
Look -

L. BAYSEN & CO.,
CHEMISTS & DRUGGISTS.

Madras, 1898

DEAR SIR,

In execution of your favour of the ultimo
we have the pleasure to advise having by this
day's P. P. Railway Parcel, of the following
as under :—

	One Surgeons Amputating Knife - Single blade Catlin with Shell handle,		
	P. P. Commission	2	--
	Packing Charges, etc. ...	--	2 --
	Stamp for Railway Receipt ...	--	--
	Total	5	4 0

We thank the favor of your further commands.
Yours faithfully
L. Baysen & Co.

D. P. PRESS, BELGAUM.

Civil Hospital ..... Dr.

To Joseph Martins. Rec'd note for Civil Surgeon's O. dated 25-9-03

General Merchant & Commission Agents,

Chickmagalur 31st July 1897

TERMS CASH—Interest charged at 12 per cent per annum if payment is not made within a month.

1897		Rs.	A	P.
July	2 Bot Brandy	5	-	-
	Total Rs	5	-	-

R46-

D. P. PRESS, BELGAUM.

Civil Hospital ..... Dr.

To Joseph Martins. Rec'd note for Civil Surgeon's O. dated 25 Sept 03

Merchant & Commission Agents,

Chickmagalur 31st July 1897

—Interest charged at 12 per cent per annum if payment is not made within a month.

	Rs.	A	P.
1 Bot Brandy —	2	8	-
1 Bot Brandy	2	8	-
Total Rs	5	-	-

231-6-1 Bill Memo

1-0-2 Telegram

10-8-0 Provisions

12-0-0 Wardrobe Coolies

3-4-0 Flower Girls

8-0-0 Card-boards

17-5-0 Ry Charges (Kadur Tarikere Vide Mem. Slip No. 661 of 12/9/97

7-12-0 — do — C. H. Machine - Vide No. 664 of 14/9/97

52-13-0

175-0-0

227-13-0

3-9-1 Balance enhanced

11/9/97

Civil Hospital Bill

June 1st 1898

Date	Qr.
1	4
2	4
3	6
4	5
5	5
6	5
7	5
8	4
9	4
10	4
11	5
12	5
13	3
14	3
15	3
16	5
17	6
18	5
19	5
20	7
21	6
22	6
23	6
24	6
25	6
26	6
27	5
28	5
29	5
30	6
	140

Bakers Bill ex 1

R 51 Rec'd June 11 Rec'd with Civil Surgeons D.O. dt 25 Sept 1903

140 loaves 10-12-0

Total Rs. 10-12-0

12

Civil Hospital Chiefs Magalem Bakers bill for June 96

dates	Qr. Loaves
1	2½
2	6
3	5
4	6½
5	6
6	6½
7	6½
8	4
9	4
10	4
11	4
12	4
13	4
14	3½
15	4½
16	4½
17	4½
18	4
19	4
20	5
21	5
22	3
23	3
24	2
25	2
26	1½
27	1½
28	1½
29	1½
30	1½
	115

R 52 Rec'd

Rec'd with Civil Surgeons D.O. dt 25 Sept 1903

Loaves 87-4-0

115 Breads

13 Rs

E 198

1535

Repairing Bill

To the Civil Surgeon

3. Cots at as 12 each. Rs 2 – 4

2. Gates repairing at 6 as each 0 – 12
putting iron Rails

Rs 3 – 0
" 2 – 4

Diet Bill for May 94 1st Res
D. S

	Names of Diets	Quantity	Cost per each	A
				Rs
1	Full	222	at as 2 – 6 Rs	3
2	Half	425	at as 1 – 6 Rs	3
3	Spoon	66	at as 1 – 3 Rs	
4	Bread	100½	at 8 per Rupee	12
5	Mutton	86½ lbs	at 3as = 6 Rs	12
	Coffee	219½	at 1 as.	
	Milk	73½	at 6 seers per Re	
	Sugar	62 oz	at 3 Rs	
	Firewood	166	at 3 Rs	
	Rupees Hundred and forty seven Annas ten & Pies three only		Total	14

Copy to Secretary

Rs 147 10 3

[Red with Civil Surgeon's D.O. Dated 25.9.03]

Bill for Bazaar Medicines etc supplied to the Civil Hospl. Chittagong for May 03

Rs 57 Rs 57

Names	Amount Rs	As	Ps
Bandage cloth	6	-	-
Cotton Sun 4	1	8	-
Mustard Oil 8	-	12	-
Mallay Sn 36	-	12	-
Quinine Sulph Bot 4	1	8	-
Turpentine Bot 3	2	10	-
Arrack Bot 3	2	8	-
Gum 2 Ozs	-	12	-
Syrup Senna 1	-	12	-
Screw (Ord T)	1	4	-
Ward Book Ind	-	6	-
Kerosine Oil Tin 1	2	8	-
Empl Sulph Sun 1	-	10	-
Alum Seers 2	-	4	-
Lint Cloth Yds 2	-	8	-
Match Box Sn 12	-	2	-
Tape Sun 16	2	-	-
Infant Ash Sun 5	-	10	-
Ammon Carb Oz 1	-	2	-
Mustard Bottle 1	-	12	-
Calcium Chlor Oz 1	-	5	-
Empty Bottle Sn 24	1	8	-
Bromo Sn 8	-	4	-
Gun Paper Qrs	-	10	-
Sulphur Seer 2	-	7	-
Cochineal Sun 4	-	12	-
Pain Chlor 2 Oz	-	12	-
Linseed Sun 5	-	15	-
Total	31	13	-

Rupees thirty one and annas thirteen only

[Rec'd. with Civil Surgeon's D.O. dated 25.9.03.]

Diet Bill for June 1903

Articles of Diets	Cost per each	Amount Rs	as	P
Full Diets No 172	at as 2-6	26	14	
Half Diets No 362	at as 1-6	33	15	
Sloops Diets No 66	at as 1-3	5	2	6
European Half No 4	at as 6	1	8	
Bread lbs 158 ½	at 10 per Rupee	15	13	7
Mutton 860 oz or 53 ¾ lbs	at as 3	10	1	3
Coffee 197 ½ lbs	at as 1	12	5	6
Milk 67 lbs or 50 ¼ Seers	at as 2-8	8	6	
Firewood 152 lbs	at 3 Pies	2	6	
Ata lbs 9	at as 1		9	
Sugar (Country) 18	at Pies 4		6	
				67-7-6
				49-15-4
	Total	117	5	6
				10

Examined

Checked

Recd into Civil Supply D.O. dated 25.9.03

Bill for Bazaar Medicines etc supplied to the Civil Hospl for the month of June 94.

R59.

R59

Description of Things	Quantity supplied	Amount Rs	as	P
Arrack Bdl	4	3	5	4
Long Cloth 2p	2		8	
No of persons shaved	13	1	10	
Bandage cloth 2p	20	4		
Cotton seers	4	1	8	
Kerosine Oil Tin	1	2	8	
Turpentine Bdl	2	1	12	
Sod Sers	2	1	4	
Potash per seer	1		5	
Hay Sulphate seers	5	2	8	
Brooms No	6		3	
Jar seers	24	3		
Kullay No	24		8	
Ginjelly Oil Bdl	3	1	2	
Pharbitis seers	2		12	
Goa Paper Qrs No	7		14	
Ferri Sulph Seers	2		6	
Marsala No	4		6	
Basin Kullay No	6		6	
Alum seers	2		4	
Rafi flannel seers	3		3	
Soap Country seers	2		4	
Rose Syrup Bdl	1	1	4	
Chiretta seers	2		12	
Pepper seers	2		10	
Match Boxes	12		2	
Gunproof Bdl	1	1	12	
Straw Bundle	1		11	
Camphor seers	2	2		
Sod Sulphate seers	2½		5	
		Total	35	4

Chemist

Received payment
9/10/03

11 - 5 - 4
6 - 5 - 0
48 - 11 - 4
17½ - 5 - 10

15 - 5 -
7 - 4 - 0
7 -

Diet Bill for July 1894

Names of Diets	Quantity	Cost per each	Rs
Full	192	at 2 as-6 Ps	3
Half	453	at 1-6	4
Spoon	101	at 1-3	7
Bread	268½	at 9 per Rupee	29
Mutton	81¼ lbs	at as 3-6	16
Coffee & tea	317½ Ps	at as 1-0	19
Milk	65½ seers	at as 2-8	10
Firewood	128 lbs	at " -3	2
		Total	15

p. 2*

2-9-

Bazar Invoice [Rec'd with Civil Surgeon's D. O. S. dated 25.9.03

				Rs.	As.	P.
Mag Sulphas	Surs	6	✓	2	4	
Gum	Surs	3	✓	2	15	
Soda Bicarb	Do	2	✓	1	4	
Arrack	Bot	4	✓	3	5	4
Pot Nitre	Surs	3	✓		7	6
Mullays	Do	34	✓		11	4
Munthays	Do	20	✓		10	
Kerosine Oil	Tin	1	✓	2	8	
Bandage cloth	Yds	20	✓		4	
Empty	Bottles	24	✓	2	4	
Ginjely oil	Bot	4	✓	1	8	
Jaggery	Surs	24	✓	3		
Turpentine	Bot	2	✓	1	12	
Cotton	Surs	3	✓	1	2	
Straw Board		1	✓		10	
Goa paper	Rms	3	✓		6	
Long cloth	Yds	2	✓		8	
Chiratta	Surs	2	✓		12	
Palasapoo	Surs	1	✓		5	
Buroos	Do	6	✓		3	
Asafoetida	Superfine	2½	✓		5	
Chenney	Do	1	✓		4	
				Total	29	2

Hand writing of

Chemist

with D. dated 9/10/03

Unit Bill for August 1894 Received the Civil Sub D.D.S. dated 25.9.

	Name of Unit	Quantity	Rate	Value Rs	As	P	
1	Full	97	at 0 2-6	32	5	6	
2	Half	84 8	at -/1-6	32	10	.	74-3
3	Spoon	118	at 1-3	9	3	6	
4	Braad	105	at 13 he Rupee	8	1	2	
5	Button	41½ lbs	at 3 as per lb	7	12	6	
	Coffee	104 lbs	at 1 as per lb	6	8	.	
	Milk	41 tins	at 2 as per tin	6	13	4	
7	Tea	24 lbs	at 1 as 3	1	8	6	
9	Firewood	32 lbs	at 3 as 2	2	.	.	32. 12. 6
				108	16	6	

Received Payment
Landaga
9/10/03
a.d.

Red Lake Civil Surgeon

Bill for the Bazaar Medicines for the [illegible]

Things supplied	Quantity	Value Rs.	as.	p.	Remarks	Rs.	as.	p.
Quinine oil. Bot	5	1	14	-				
Goa bark & Bro	6	-	12	-				
Amm Chloridum	2	-	12	-				
Sulphur lb	1	-	5	-				
Bandage cotton yd	15	3	-	-				
Chamois sm	12	1	-	-				
Medicine no	27	-	9	-				
Ipecacuanha Tin	16	-	8	-				
Liq Ammon Opii	2	-	8	-				
Ferrum al Tin	1	2	8	-				
Rose syrup Bot	1	1	8	-				
Arnica Bot	3	2	8	-				
Ac Carbolic syn	5	-	10	-				
Lucifer Sticks	2	-	8	-				
Alum sm	2	-	4					
Pot - Nitre sm	2	-	6	-				
Tar Stick	24	3	-	-				
Basin no	10	-	8	4				
Tin pot no	2	-	6	-				
Shaving Brush	5	-	10	-				
Vapolo Carbol	9	-	14	-				
Chiretta Sm	2	-	12	-				
Mandrake Sm	2		10	-				
Zinc Sulph Sm	2	-	11	0				
Healing Cream	1		8	-				
Twine Roll	1		6	-		25	6	4

Hamilton Hosp

Chas D. Gill
Civil Surgeon

Red Lake 9/10/03

Diet Bill for September 1894 [LRB Dist Council Records D.O. Vol 26: 9.03]

	Articles	Quantity	Cost	Amount Rs	as	Ps	
1	Full	366	at as 2-6	57	4	-	
	Half	109	at " 1-6	10	3	6	
	Sphm	97	at 1-3	7	9	3	69-"-9
	European Half	3	at 6-	1	2	-	
	Bread	53	at 12 per Rupee	4	6	8	
	Mutton	24½	at 3 as	4	9	6	
	Coffee	60	at 1 as	3	12	-	
	Milk	16 Seers	at 2-8	2	5	4	
	Firewood	166	at 3 pies	2	9	-	18-12-6
				87	13	3	

4th October 94
- Chickens 5

Contingent Bill of Bazaar Indian

for Sept 96.

[Received with Civil Surgeon's D.O. Dated 25-9-03]

Rs 5/11. on

Name of Items	Quantity	Amount Rs	as	ps
Jar Lbs	42	5	4	
Kerosine oil Lit	1	2	10	
Arack Bot Lbs	4	3	5	4
Ginjely oil Bot Lbs	5	1	14	
Bandage Cloth yds	20	4		
Lamp Turned Gs	3/4		4	6
Goa beans Ozs	4		8	
Chiratta Lbs	4		8	
Chunam Lbs	12	1		
Jaggery Lbs	24		7	
Jaggery Lbs	14		7	
Basket Nos	2		3	
Cotton Lbs	2		12	
Long Cloth yds	2		8	
Benzoin Lbs	2		10	
Belapran Lbs	2½		10	
Pot Nos	1		5	
Porcelain Cups Nos	4		10	
Glass tumblers Nos	1		3	
Gun Stocks Set	2		6	
Gun Locks	2		9	
Screw Rail Nos	12		1	
Pot Antu Lbs	2		5	
Arsen Chloride Lbs	2		12	
Thread Nos	4		2	
Rain flints Lbs	4		5	
Kerosin oil Bot	5		10	
Empty Bottles Nos	12		16	
	Rs	29		10

Hand to civil Surgeon

Sd/ [illegible]

Sd/ [illegible]

Dt 9/10/03

Diet Bill for October 1894

[Rec'd with Civil Surgeon's D. of date 25.9.03]

Diets	Quantity	Cost	Amount Rs	as	Ps	
Full	326	at- as 2-3	45	13	6	R166
Half	186	at- as 2-1	24	3	6	
Milk	96	at- as 3-6	20	10	9	95.10.9
Bread	75	at- 11 per Rupee	6	13	1	
Coffee	91	at- as 1 per lb	5	11	.	
Mutton	19 3/4 lbs	at- as 3	3	11	3	
Firewood	160	at- as 4-3	2	8	.	
Milk	2	at- as 2-8		5	4	19.4.8
		Total	109	12	5	
		Total	~~109~~	~~0~~	~~8~~	109.12.8

Diet Bill for October 1894

[Recd with Civil Surgeon's D.O dated 25.9.03]

Diets	Quantity	Cost	Amount Rs	as	Ps	
Full	326	at- as 2-3	45	13	6	
Half	186	at- as 2-1	24	3	6	
Milk	96	at- as 3-6	20	10	9	
Bread	75	at- 11 per Rupee	6	13	1	
Coffee	91	at- 40 1 lbs/lb	5	11	.	
Mutton	19 3/4 lbs	at- as 3	3	11	3	
Firewood	160	at- as 4-3.	2	8	.	
Milk	2	at- as 2-8		5	4	
Total			109	12	5	
Total			109	12	5	

| | | |

Blue & Black Ink ... 1-8-"

White ... 2-3-6

Tape ... -6-

Brass (Brass) ... -4-"

Nails ... -3-"

Large nails ... -1-6

Thread & needles ... -6

Sundries ... 2 6

... 4-14-6

... -"-"6

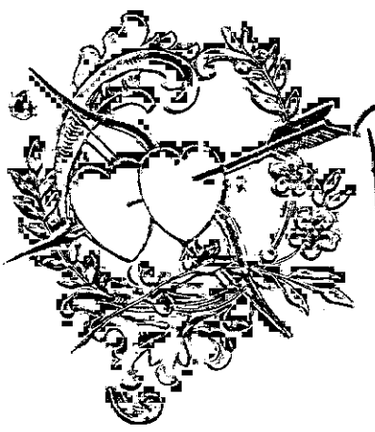
... 4-15-

Stamps ... -1-"

... 3-"-"

16-9-97

Received with Civil duplicate
20 Sept 1903



P. 2-8

R.S.V.P.

Mr. Casmir S. Fernandes

REQUESTS THE PLEASURE OF THE COMPANY OF

Mr & Mrs J. Y. Krishnaraj & family

on the occasion of the Marriage of his Daughter,

TERESA JULIANA (TERRY)

WITH

MR. J. FRANK FERNANDES,

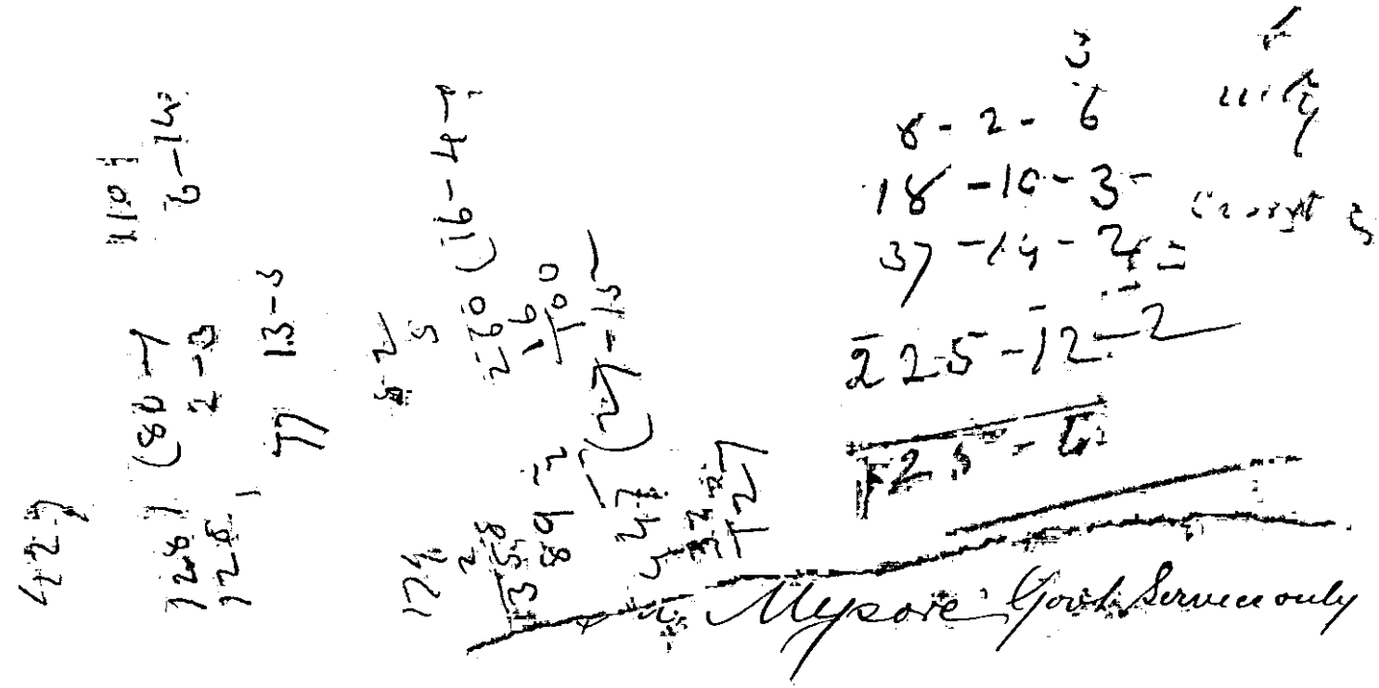
on Monday, May 23rd, 1898,

AT THE BISHOP'S CHAPEL, CODIALBOIL, AT 8 A.M.,

and afterwards at his Residence.

Mangalore.

R.S.V.P.



The Civil Surgeon

Kasaba Division

Police Inspector

Police Officers